A5435-1U 3/90

Dimensions of the Independent Sector

A Statistical Profile

Third Edition

INDEPENDENT SECTOR is a nonprofit coalition of 660 corporate, foundation, and voluntary organization members with national interest and impact in philanthropy and voluntary action. The organization's mission is to create a national forum capable of encouraging the giving, volunteering and not-for-profit initiative that help all of us to better serve people, communities and causes.

Dimensions of the Independent Sector

A Statistical Profile

Virginia Ann Hodgkinson
Murray S. Weitzman

Third Edition

INDEPENDENT SECTOR
1828 L Street, N.W.
Washington, D.C. 20036

1989

ACKNOWLEDGMENTS

Dimensions of the Independent Sector is the third biennial edition in a planned series providing statistical profiles of the independent sector in the United States. This profile was developed, compiled, and written by Virginia Ann Hodgkinson, Vice President for Research at INDEPENDENT SECTOR, and Murray S. Weitzman, INDEPENDENT SECTOR, consultant to this project, formerly Chief Staff Director of Social Indicators for the U.S. Bureau of the Census. Among members of the Research staff of INDEPENDENT SECTOR who ably participated in this project are Mindy Berry, John Dursee, Betty Foster, Dena Levy, Richard Michaud, Stephen Noga, and Surekha Raghavan.

The statistics for this profile were compiled from a variety of public and private sources. In the public sector, many persons in different agencies provided information about their programs and publications and data with limited distribution. We particularly want to acknowledge these researchers and members of private organizations who have toiled long and quietly with few resources developing information on the sector. Without the continuing cooperation of the following persons and organizations, this profile would not have been possible:

American Association of Fund-Raising Counsel Trust
for Philanthropy--Nathan Weber
American Hospital Association
The Conference Board--Anne Klepper and Maureen Duffy
The Council for Aid to Education--Hayden W. Smith
Council on Foundations--Elizabeth T. Boris
The Foundation Center--Thomas R. Buckman and Loren Renz
The National Council of Churches in the U.S.A.--Constant Jacquet
The Southern School Board of the Southern
Baptist Convention--Martin B. Bradley

Publications and sources from private organizations are often subject to copyright restrictions, such as *Hospital Statistics*, published by the American Hospital Association, copyright 1988. Permission to use copyright material should be obtained from the copyright owner.

INDEPENDENT SECTOR also wishes to express its appreciation to those foundations that have provided support for this project over the past three years: The Ford Foundation, W.K. Kellogg Foundation, Lilly Endowment, Inc., and Andrew W. Mellon Foundation.

@1989 INDEPENDENT SECTOR, 1828 L Street, N.W., Washington, D.C. 20036
All rights reserved.

ISSN 0887-9893

CONTENTS

	Page
ACKNOWLEDGMENTS	ii
TABLES	v
INTRODUCTION	1
HIGHLIGHTS	4
PART I: THE INDEPENDENT SECTOR: AN OVERVIEW	13
Chapter One: The Independent Sector and its Place in the National Economy	14
The Size of the Independent Sector Compared with the Size of Business and Government	14
National Income Originating in the Independent Sector	15
Employment in the Independent Sector Compared with Employment in Other Sectors of the Economy	16
Earnings from Work in the Three Sectors of the Economy	17
Selected Indicators for the Independent Sector in Relation to Those for Other Sectors of the Economy	18
Chapter Two: The Total Sources and Uses of Support for the Independent Sector	19
Trends in the Total Sources and Uses of Funds	20
Trends in Total Annual Sources and Uses of Support	21
Trends in Current Operating Expenditures	22
Trends in Revenues, Current Operating Expenditures and Assets of Charitable Organizations	23
PART II: TRENDS IN PRIVATE SOURCES OF SUPPORT FOR THE INDEPENDENT SECTOR	53
Chapter Three: Trends in Total Private Contributions	53
Chapter Four: Trends in Individual Giving and Volunteering	56
The Demographic Characteristics of Givers and Volunteers	57
Trends in the Distribution of Household Income and Household Contributions	59
Trends in Volunteering	60
Indicators of Giving and Volunteering	61
Attitudes About Giving, Volunteering, and Charitable Organizations	61

Page

Regional Surveys on Giving and Volunteering 62
International Comparisons on Giving and Volunteering 62

Chapter Five: Trends in Foundation Giving 63

Chapter Six: Trends in Corporate Contributions 65

PART III: PROFILES OF ORGANIZATIONS IN THE INDEPENDENT SECTOR BY SUBSECTOR 147

Chapter Seven: Employment Trends 148

Employment and Wages and Salaries by Subsector 150

Chapter Eight: Profiles of Organizations by Subsector 151

Current Operating Expenditures by Subsector 154
Trends in Health Services 155
Trends in Education and Research 156
Trends in Religious Organizations 157
Trends in Social and Legal Services 159
Other Trends in Selected Service Industries 160
Trends in Arts and Cultural Organizations 161
Trends in Other Subsectors 162

APPENDIX A: MEASURING THE SIZE, SCOPE, AND DIMENSIONS OF THE INDEPENDENT SECTOR: A PROGRESS REPORT 205

APPENDIX B: GLOSSARY 215

INDEX 221

TABLES

Chapter One

Table No.		Page
1.1	Number of Entities Operating in the United States by the Three Major Sectors and Selected Components, 1977, 1982, 1984, and 1987	27
1.2	Number of Active Entities on Master file of Tax- Exempt Organizations, 1977, 1982, 1984, and 1987	28
1.3	Number of Churches Reported, 1986-1987	29
1.4	National Income Including Assigned Values for Volunteers and Unpaid Family Workers by the Three Major Sectors, 1977 1982 1984, and 1987	30
1.5	Estimated Employment in the United States by the Three Major Sectors and by the Type of Employment, 1977, 1982, 1984, and 1987	31
1.6	Earnings From Work: Wages and Salaries, Self-Employment Income, and Assigned Values for Volunteers and Unpaid Family Workers, by the Three Major Sectors, 1977, 1982, 1984, and 1987	32
1.7	Private, Nonprofit Organizations: Estimated Current Operating Expenditures, 1960-1987	33
1.8	Private, Nonprofit Organizations: Estimated Current and Per Capita Operating Expenditures, Including Assigned Dollar Values For Volunteers, 1977, 1982, 1984, and 1987	34
1.9	Private, Nonprofit Organizations: Current Operating Expenditures Related to Gross National Product, Personal Consumption Expenditures, and Services, 1960-1987	35
1.10	Selected Summary Indicators for the Independent Sector Among the Three Major Sectors in the Economy for Selected Years, 1977, 1982, and 1987	36

Chapter Two

Table No.		Page
2.1	Independent Sector: Annual Sources of Funds, 1977, 1982, 1984, and 1987	37
2.2	Independent Sector: Annual Use of Funds, 1977, 1982, 1984, and 1987	38
2.3	Volunteers: Full-Time Equivalent Volunteers and Assigned Dollar Values by Sector, 1977, 1982, 1984, and 1987	39
2.4	Independent Sector: Annual Sources of Funds, Including Assigned Value of Volunteer Services, 1977, 1982, 1984, and 1987	40

2.5 Independent Sector: Annual Use of Resources, Including Assigned Value of Volunteer Services, 1977, 1982, 1984, and 1987 41

2.6 Independent Sector: Current Operating Expenditures, Wages and Salaries, and Number of Employees by Subsector, 1977, 1982, 1984, and 1987 42

2.7 Independent Sector: Actual and Assigned Values for Current Operating Expenditures, Wages and Salaries and Number of Employees, 1987 43

2.8 Internal Revenue Service: Tax-Exempt 501(c)(3) Organizations, Revenues, Expenditures, Liabilities, and Net Worth, 1974, 1975, 1982, and 1985 44

2.9 Nonprofit Charitable Organizations: Revenue of 501(c)(3) Tax-Exempt Organizations, Excluding Private Foundations, 1983 and 1985 45

2.10 Nonprofit Charitable Organizations: Expenditures of 501(c)(3) Tax-Exempt Organizations, Excluding Private Foundations, 1983 and 1985 46

2.11 501(c)(3) Organizations, Excluding Private Foundations: Total Revenue and Selected Components by Size of Total Assets, 1983 and 1985 47

2.12 Reconciliation Between Internal Revenue Service and Independent Sector: Estimates of 1983 Revenues for the Independent Sector Stemming from Differences in Universes, Data Sources, and Computational Procedures 48

Chapter Three

Table No. Page

3.1 Total Giving: Private Contributions Compared with Current Operating Expenditures for all Nonprofit Organizations, National Income, and Population, 1960-1987 70

3.2 Total Giving: Private Contributions to all Sectors of the Economy by Source, 1960-1987 71

3.3 Total Giving: Total and Individual Private Contributions to all Sectors of the Economy and Personal Income, 1960-1987 72

3.4 Uses of Private Contributions, 1960-1987 73

3.5 Distribution of the Number of Household Contributions and Volunteers by Sector and by Type of Organization in 1987 74

3.6 Distribution of the Number of Household Contributors by Type of Charity and by Type of Organization in 1987 75

3.7 Distribution of the Number of Volunteers 18 Years or Older by Area of Volunteer Activity and by Type of Organization in 1987 76

Chapter Four

Table No. Page

4.1 All Respondents, Volunteers, and Contributors: Average Hours Volunteered per Week and Average Household Contributions in 1987 77

4.2	Household Contributions by Type of Charity in 1987	78
4.3	Volunteers: Percentage of Population 18 Years Old and Older Volunteering by Activity Area, 1985 and 1987	79
4.4	Givers and Volunteers in the United States by Selected Demographic Characteristics and Religious Preference, 1987	80
4.5	Givers and Volunteers in the United States by Selected Household Characteristics, 1987	87
4.6	Estimated Distribution of Household Income and Contributions by Household Contributor Status	91
4.7	Household Contributions by Dollar Amount as a Percentage of Income	92
4.8	Distribution of Households and Total Contributions by Household Income	93
4.9	Variations in Average Giving to Specific Charities (Columns) When a Percentage of Household Contributors Indicated Giving to Other Charities	94
4.10	Distribution of Household Contributors who Either Gave Only to Religion or Only to Other Charities and Those Who Gave Both to Religion and to Other Charities by Type of Charity	95
4.11	Average Household Contributions to Religious and Other Charities and as a Percentage of Household Income in Past Twelve Months	96
4.12	Household Contributions by Dollar Amount and Frequency of Religious Attendance in 1987	97
4.13	Volunteers: Number, Hours, and Dollar Value in 1987	98
4.14	Distribution of All Respondents and Volunteers by Hours Volunteered in Past Year and Past Month	99
4.15	The Relationship of Hours Volunteered per Week to Household Contributions	100
4.16	Percentage of Population 18 Years and Over Volunteering in Previous 12 Months by Selected Characteristics	101
4.17	Relationship of Frequency of Church Attendance and Volunteering in Previous 12 Months by Age: March, 1988	102
4.18	Relationship between "Absolutely Essential" Personal Goals and Charitable Behavior	103
4.19	Ranked Indicators of Contributors Likely to Give Two Percent or More of Their Income to Charity	104
4.20	Volunteers: How They Learned about Their Activity, 1981, 1985, and 1988	105
4.21	Volunteers: Reasons for Involvement in Volunteer Activity, 1981, 1985, and 1988	106
4.22	Attitudes about Volunteering to Help Others Elsewhere	107
4.23	Attitudes about Volunteering Compared with Actual Volunteering	108
4.24	Attitudes about Individual Responsibility to Give to Charity	109
4.25	Attitudes about Giving Compared with Actual Giving	110

4.26	Contributors' Satisfaction with the Amount they are Giving to Religious Charities by Age and Income	111
4.27	Percentage of Household Income Respondents Think They Should Try to Give to All Charities Compared with Actual Giving	112
4.28	Number of Hours per Week Respondents Think They Should Try to Volunteer Compared with Actual Volunteering	113
4.29	Attitudes about the Importance of Charities	114
4.30	Charitable Contributions of Households: United States and Local Areas	115
4.31	Population 18 Years and Older Volunteering Past Year, Month and Week and Corresponding Average Hours on a Weekly Basis	116
4.32	Attitudes Toward Giving and Volunteering: United States and Local Areas	117
4.33	International Comparisons of Individual Contributions and as a Percentage of Personal Income, Selected Years: Canada, United Kingdom, and United States	118
4.34	International Comparisons of Individual, Corporation, and Foundation Contributions, Selected Years: Canada, United Kingdom, and United States	119
4.35	Respondent Agreement about Government and Individual Responsibility to the Less Fortunate in Society, Great Britain, 1987, and United States, 1988	120

Chapter Five

Table No.		Page
5.1	Foundation Giving: Grants Made, Gifts Received, and Assets, 1975-1987	121
5.2	Foundation Giving: Number, Assets, Gifts Received, and Grants Made by Grant-Making Foundations, Circa, 1987	122
5.3	Foundation Giving: Foundations, Grants Made, Gifts Received, and Asset Category, 1977, 1984, and 1987	123
5.4	Foundation Giving: Grants Made, Gifts Received, and Assets of Foundations in the Foundation Directory, by Type of Foundation, 1977, 1982, and 1987	124
5.5	Foundation Giving: Distribution of Foundations in the Foundation Directory, by Decade Established and Asset Category, Circa 1987	125
5.6	Foundation Giving: Largest Foundations by Category and Ranked by Assets, Circa 1987	126
5.7	Foundation Giving: Foundation Funding Trends by Category of Activity, 1982, 1984, and 1987	127
5.8	Foundation Giving: Distribution of Reported Grants by Type of Recipient Organization, 1982, 1984, and 1987	128
5.9	Foundation Giving: Type of Support Awarded, 1984 and 1987	129
5.10	Foundation Giving: Reported Grants Designated for Special Populations, 1982, 1984, and 1987	130

5.11 Selected Patterns in Management and in Investment Strategy of Foundations' Assets, by Size of Foundations 131

5.12 Comparison of Average Annual Total Return Rates for Foundations and Control Groups, 1979-1983 132

Chapter Six

Table No. Page

6.1 Corporate Contributions: Corporate Charitable Contributions and Income before and After Taxes, 1960-1987 133

6.2 Corporate Contributions: Contributions as a Percentage of Net Income, 1977, 1981, and 1982 134

6.3 Corporate Contributions: Contributions as a Percentage of Pretax Income, 1984 and 1987 135

6.4 Corporate Contributions: Number of Corporations and Amount of Contributions by Size of Contributions, 1977, 1981, and 1982 136

6.5 Corporate Contributions: Number of Corporations Reporting Contributions, Their Amount and Net Income, by Size of Contributions, 1977, 1981, and 1982 137

6.6 Corporate Contributions: Cash and Noncash Charitable Contributions, 1986 and 1987 243 matched Companies 138

6.7 Corporate Contributions: Corporate Assistance Expenditures not Taken as Charitable Contributions, 1982, 1984, 1987 139

6.8 Corporate Contributions: Number (with Net Income), Contributions, and Contributions as Percentage of Net Income, by Asset Size Class, 1977, 1981, and 1982 140

6.9 Current and Future CEO's: Attitudes and Involvement in Giving and Volunteering by Company Size, 1988 141

6.10 Corporate Giving and CEO's Personal Involvement in Community Activity and Giving to Nonprofit Organizations, by CEO's Commitment or Involvement in Corporate Giving, 1982 and 1988 142

6.11 Corporate Contributions: Recipients of Corporate Support, 1977, 1982, 1984, and 1987 143

6.12 Corporate Contributions: Corporations with Net Income and Contributions by Industry, 1977, 1981, and 1982 144

6.13 Corporate Contributions: Amounts Reported in the 1983 Annual Survey of Corporate Contributions and in the 1982 Federal Income Tax Returns by Industry 145

6.14 Corporate Contributions: Twenty Largest Company-Sponsored Foundations by Total Giving, 1987 and Their Ranking and Giving, 1983-1984 146

Chapter Seven

Table No.		Page
7.1	Nonagricultural Employment of Wage and Salary Workers by the Three Major Sectors, 1977, 1982, 1984, and 1987	164
7.2	Nonagricultural Employment of Wage and Salary Workers in the Private Nonprofit Sector, 1977, 1982, 1984, and 1987	165
7.3	Employment: Employees on Nonagricultural Payrolls and in Independent Sector by Sex, Black, and Hispanic Origin, 1984 and 1987	166
7.4	Independent Sector: Employment by Subsector, Sex, Black, and Hispanic Origin, 1984 and 1987	167
7.5	Independent Sector: Employment by Subsector and Component, Sex, Black, and Hispanic Origin, 1987	168
7.6	Full-Time Equivalent Employment of Volunteers 18 Years Old in Past 12 Months, March 1988 and Summary of October 1985	169
7.7	Area of Volunteer Activity by Type of Organization Past Twelve Months, March 1988	170
7.8	Independent Sector: Employment by Subsector and Component, 1977, 1982, 1984, and 1987	171
7.9	Percentages and Annual Rates of Change for Selected Periods in the Employment of Nonagricultural and Independent Sector Wage and Salary Workers, 1972-1987	172
7.10	Independent Sector: Number of Employees on Nonagricultural Payrolls and Their Total Wages and Salaries by Employment Universe, 1977, 1982, 1984, and 1987	173
7.11	Nonagricultural Payrolls: Wages and Salaries of Employees by Employment Universe, 1977, 1982, 1984, and 1987	174
7.12	Independent Sector: Wages and Salaries by Subsector and Component, 1977, 1982, 1984, and 1987	175
7.13	Number and Percent of New Doctorates with Definite Employment Plans in the United States by Field of Study and Sector, 1977, 1983, 1985, and 1987	176

Chapter Eight

Table No.		Page
8.1	Independent Sector: Sources and Disposition of Annual Funds by Subsector 1977, 1982, 1984, and 1987	177
8.2	Independent Sector: Sources and Disposition of Annual Funds by Subsector, 1977, 1982, 1984, and 1987	180
8.3	Independent Sector: Total Annual Funds by Subsector, 1977, 1982, 1984, and 1987	182

8.4	Independent Sector: Current Operating Expenditures by Subsector, 1977, 1982, 1984, and 1987	183
8.5	Health Services Subsector: Current Operating Expenditures, Wages and Salaries, and Employment, 1977, 1982, 1984, and 1987	184
8.6	Education and Research Subsector: Current Operating Expenditures, Wages and Salaries, and Employment, 1977, 1982, 1984, and 1987	185
8.7	Religion Subsector: Current Operating Expenditures, and Wages and Salaries, 1977, 1982, 1984, and 1987	187
8.8	Distribution of Support for or Services in Selected Activities, by Number and Percentage of Congregations, Circa 1987	188
8.9	Number of Persons Per Month by Category and Their Hours Associated with Carrying Out the Activities of Religious Congregations, Circa 1987	189
8.10	Total Hours Performed Per Month for Congregations by Activities, by Clergy, Paid Employees and Volunteers Other Than Clergy, Ranked by Total Hours in Major Activity Areas, Circa 1987	190
8.11	Total Revenues of Congregations by Size of Congregation, 1986	191
8.12	Total Expenditures of Congregations by Size of Congregation, 1986	192
8.13	Annual Current Operating Expenditures of Congregations, Including Assigned Values for Volunteers, Prorated Among Activities and Persons Performing Them	193
8.14	Total Contributions of Congregations to Activities Other Than Religious Activities, 1986	194
8.15	Social and Legal Services Subsector: Current Operating Expenditures, Wages and Salaries, and Employment, 1977, 1982, 1984, and 1987	195
8.16	Selected Service Industries by Religious Ownership or Control: Number of Taxable and Tax-Exempt Establishments and Receipts or Revenues in 1982	196
8.17	Percentage Distribution of Selected Service Industries in 1982 by Religious Affiliation	197
8.18	Percentage Distribution of Selected Service Industries in 1982 by Religious Affiliation by Tax Status	198
8.19	Arts and Culture Subsector: Current Operating Expenditures, Wages and Salaries, and Employment, 1977, 1982, 1984, and 1987	199
8.20	Other Subsectors: Current Operating Expenditures, Wages and Salaries, and Employment, 1977, 1982, 1984, and 1987	200
8.21	Independent Sector: Current Operating Expenditures of Private Foundations, 1982 and 1985	201

INTRODUCTION

Dimensions of the Independent Sector is the third in a biennial series of statistical profiles on the independent sector in the United States--variously known as the voluntary sector, the third sector or the nonprofit sector of American society. This report focuses on the independent sector as an important part of American society and provides historical data for the analysis of major trends within the sector. It describes and charts the activities of groups and individuals associated with this sector--voluntary organizations, foundations, the social responsibility programs of corporations, and people who contribute time and money. The information used in this report comes from a variety of public and private sources.

Because the sector is so diverse and because there are many gaps in the information available on parts of the sector, this profile provides the framework to describe the ways in which this sector fits into American society, the various functions it performs, and, where possible, the people it serves. Every step, from defining the sector to estimating its sources and uses of support, posed major challenges. Numbers and estimates are used; however, in some cases there is no second source to check against, especially in the categories of giving, volunteering, and the whole subsector of religion and international activities. It is hoped that this profile will stimulate the regular collection of data on the independent sector by public and private agencies, and that such collections will encourage further research and analysis of this important segment of American society.

Since the second edition of *Dimensions of the Independent Sector* in 1986, the findings of new national surveys and studies have been completed. These include the first of a biennial series of national surveys on giving and volunteering in the United States commissioned by INDEPENDENT SECTOR and conducted by The Gallup Organization; the results from the second round of two national samples of the Form 990 tax returns of private foundations and charitable organizations conducted by the Statistics of Income Division of the Internal Revenue Service; and the results of a national survey of the activities and finances of religious organizations commissioned by INDEPENDENT SECTOR and conducted by The Gallup Organization. These recent studies provided valuable information for the preparation of the third edition of this statistical profile.

Dimensions of the Independent Sector is organized into several parts. The statistical profile is contained in three parts. The last section includes two appendixes--one on the framework and methodology used in developing this profile and the other, a short glossary of terms.

Part I provides an overview of the independent sector and its place in the U.S. economy. In Chapter One, several dimensions of the independent sector are summarized in relation to other sectors in the economy. Among these dimensions are national income originating in the independent sector, employment and earnings from work, and number of organizations. This chapter summarizes the major trends in the

independent sector that are described in detail in the rest of the profile and compares these trends with those in business and government. Chapter Two provides a summary of total sources and uses of support for the independent sector. It describes trends in total sources of support, which include private contributions; dues, fees, and charges; other income; the assigned value of volunteer time; and government support. Then the chapter considers trends in the total uses of support, including employment--both paid and volunteer--and other current operating expenditures. Finally, the trends in assets or capital wealth of this sector are reviewed.

Part II provides detailed descriptions and analysis of the total private sources of support for the independent sector. Chapter Three provides an overview of trends on total giving, including giving by individuals, foundations, and corporations. This overview is followed by a detailed description and analysis of trends in individual giving and volunteering in Chapter Four, foundation giving in Chapter Five, and corporate contributions in Chapter Six. Part Three provides profiles of the subsectors of the independent sector, including health services; education and research; religious organizations; social and legal services; civic, social and fraternal organizations; arts and culture; foundations. Estimates also are provided in international activities for the reader's information. Chapter Seven provides trends in employment, wages and salaries; and Chapter Eight provides trends in the total sources and uses of funds; and trends in current operating expenditures.

There are two appendixes to this profile. Appendix A describes the framework and methodology used to prepare the estimates contained in the profile and summarizes the major gaps that prevent the fuller development of information on this sector. Appendix B contains a glossary of terms.

In this edition, we have presented for the first time a full decade view of various trends in the independent sector. We have provided, wherever possible, information covering at least four specific years--1977, 1982, 1984, and 1987. For the years 1980, 1985, and 1987, there is information on volunteering, an important consideration for the independent sector; 1977 and 1982 are the most recent years for which employment and payroll data and expenses for many tax-exempt organizations are available from the Census of Service Industries conducted in 1978 and 1983. The data from the 1988 survey was not available for analysis for this edition. The estimates in this edition were revised to conform with the Bureau of Economic Analysis' revisions of the national income and product accounts from 1929 through 1982, and their transfer of constant dollar figures from a 1972 to a 1982 base. Therefore, some estimates from previous editions of *Dimensions of the Independent Sector* have been changed.

The independent sector is composed of very large subsectors and comparatively small ones when measured in terms of current operating expenditures or employment. In an effort to be comprehensive and in recognition that the contributions of different sectors cannot always be measured in dollars, all sectors have been included and estimates were made even though their reliability may be substantially less than the estimates for some of the subsectors, such as hospitals and colleges and universities. As a working rule, estimates of current operating expenditures, wages and salaries, and other amounts expressed in dollars were usually rounded to nearest hundred million. Employ-

ment estimates were rounded to the nearest thousand. Although such rounding has little impact on larger subsectors, for the smaller ones the impact can be substantial. This profile is part of a planned effort to define the scope of the independent sector in one document using a variety of sources. In future editions, we hope to provide more detailed information on the international activities of U.S. organizations, as well as to provide comparisons of the U.S. independent sector with the corresponding sectors of other countries.

The format in this report has been slightly revised to enable readers to more easily find the information they seek. Each part has an introductory essay, which provides an analysis of the information in that section with a complete list of references. Each chapter has a section of table, a detailed set of notes to the tables at the end of the chapter, where necessary.

HIGHLIGHTS

Dimensions of the Independent Sector is the third biennial profile of the independent sector of American society, which too often has been neglected in other statistical profiles about the United States. The goal of this report is to broaden public awareness and understanding of this important part of American life by describing its size, scope, and functions. The diverse independent sector includes a vast array of voluntary and philanthropic institutions that provide a variety of services to Americans. This profile has been compiled from a variety of public and private sources. In order to provide a perspective about this sector and its place in the American economy and society, the authors have estimated the size and scope of the sector when no data have been collected. It is hoped that this report will stimulate further analytical and statistical research on the independent sector.

The Independent Sector: An Overview

Part I provides an overview of the independent sector including its place in the United States economy, and the sources of support and uses of its resources. The size and scope of the sector are related to several major national indicators in order to measure the position of this sector in relation to the national economy. Generally, the base years of observation used in this report are 1977 through 1987, but it does include estimates for earlier years.

The Independent Sector and its Place in the National Economy

- **In 1987, the independent sector was estimated to comprise 907,000 organizations.** These included tax-exempt voluntary and philanthropic organizations, such as schools; hospitals; social service organizations; advocacy organizations; civic, social, and fraternal organizations; arts and cultural organizations; foundations; and religious institutions, such as churches, synagogues, and mosques. The independent sector represented 4.2 percent of all institutional entities in 1987, a decline from 4.6 percent in 1977.

- **Overall, by 1987, the independent sector had the same share of total national income as it held in 1982, 5.8 percent.** This represented a stable level of its share in national income after a slight decline in 1984 to 5.7 percent, but revealed a cessation of the growth typified in the years from 1977 to 1982 when the independent sector increased its share of total national income from 4.9 percent to 5.8 percent. These figures include the value of volunteer time, which increased from $32.7 billion in 1977 to $86.5 billion in 1987 (2.3 percent of national income).

- **From 1977 to 1987, the independent sector increased its share of total employment from 8.5 percent (8.8 million) to 9.6 percent (12.4 million).** This represents a slight decline from a high point of 9.7 percent of total employment in 1982, after which it declined to 9.5 percent in 1984 and increased slightly to 9.6 percent by 1987. These figures include volunteer time, which accounted for the equivalent of 3.3 million employees in 1977 and 5.1 million in 1987. Volunteers to the independent sector represented 3.9 percent of total employment in 1987, its proportion unchanged since 1982. A substantial increase in the growth in volunteer time went to government between 1984 and 1987. Volunteers to government represented 1.9 percent of total employment in 1987, nearly double its proportion (1.0 percent) in 1984.

- **From 1977 to 1987, the independent sector increased its share of total earnings from work (total wages and salaries) from 6.4 percent ($75.9 billion) to 7.2 percent ($193.2 billion).** This represented a decline from a high point of 7.5 percent in 1982 ($139.2 billion). These figures include the value of volunteer time, which increased its share of total earnings from work from 2.4 percent ($29.2 billion) to 2.9 percent ($77.2 billion) between 1977 and 1987. The value of volunteer time to the independent sector as a share of total earnings from work declined from a high point of 3.2 percent ($58.5 billion) in 1982. Since 1984, the proportion of volunteer time to government as a share of total earnings from work has increased from 0.6 percent ($7.5 billion) to 1.4 percent ($37.1 billion).

- **Americans rely on nonprofit organizations for many varied services as measured by current operating expenditures, and the independent sector accounts for nearly 90 percent of these organizations' total activity.** In 1987, such expenditures approached $291 billion--18.2 percent of all services in the personal consumption expenditures component of the gross national product. This share was down from 18.6 percent in 1982, but slightly better than 18.0 percent, which was its estimated share in 1985 and 1986.

- **The per capita operating expenditures of nonprofit organizations in constant (1982) dollars, which adjusts for both population and price changes, increased 71 percent between 1960 ($524) and 1987 ($896).** The value of volunteer time increased the per capita expenditures of nonprofit organizations by 35 percent in 1987 to $1,298.

- **Essentially, the relative position of the independent sector when measured against most economic indicators peaked in 1982, a year of economic recession.** After a decline in 1984 due to a cutback in federal funds, the sector by 1987 had gradually returned to its 1982 position on most indicators.

The Total Sources and Uses of Support for the Independent Sector

- **In 1987, the independent sector had annual funds totaling about $327 billion from the following sources: private contributions, 27.3 percent; dues, fees, and charges, 38.6 percent; other receipts, including endowment and investment income, 7.9 percent; and government, 26.1 percent.**

- **Between 1977 and 1987, total annual funds increased 186 percent from $114 billion to $327 billion.** These funds grew fastest between 1977 and 1982 (86 percent), a period of substantial inflation, than between 1982 and 1987 (54 percent). The share of total annual funds from government peaked at 27.0 percent in 1982, then declined to 26.1 percent in 1987. Dues, fees, and charges increased from 36.4 percent in 1977 to 38.6 percent in 1987. At the same time, private contributions declined from 29.6 percent of total annual funds in 1977 to a low of 26.2 percent in 1982, and then increased to 27.3 percent in 1987. In 1987, funds from government as a share of total annual funds was lower than private contributions for the first time since 1977.

- **In 1987, the total sources of support for the independent sector was almost $414 billion; $86.5 billion represents the assigned value of volunteer time.** The assigned value of volunteer time increased from 22.2 percent ($32.6 billion) in 1977 as a proportion of the total sources of support to a high of 23.5 percent ($65.5 billion) in 1982, after which it declined to 20.9 percent ($86.5 billion) in 1987.

- **Private contributions and the assigned value of volunteer time together accounted for 42.5 percent ($175.9 billion) of the total sources of support for the independent sector--the largest share in 1987.** In comparison, dues, fees, and charges accounted for 30.6 percent and support from government, 20.6 percent.

- **The proportion of funds expended for paid and volunteer personnel steadily declined to 53.1 percent ($219.8 billion) in 1987 from 57.4 percent ($84.3 billion) in 1977.** The share for paid personnel declined from 31.8 percent ($46.7 billion) in 1977 to 28.0 percent ($116.0 billion) in 1987.

- **Volunteer time represented 41 percent of the total employment in the independent sector in 1987.** Volunteers accounted for 76 percent of total employment in religious organizations; 66 percent in arts and cultural organizations; 59 percent in civic, social, and fraternal organizations; 41 percent in social and legal services; 24 percent in education; and 20 percent in health services.

- **The assigned values for volunteer time had a major impact on current operating expenditures for the independent sector and for particular subsectors.** In 1987, the assigned value of volunteer time increased current operating expenditures by 33 percent, from almost $262 billion to more than $348 billion. The value of

volunteer time more than doubled the actual current operating expenditures in religious organizations, from $22 billion to $56 billion, and increased by nearly 50 percent those of social services from about $28 billion to about $42 billion.

- **Total assets of 501(c)(3) organizations, excluding religious institutions, increased 271 percent from $134 billion in 1974-75 to $497 billion in 1985.**

- **The asset position of various major subsectors of the independent sector changed over this period.** Assets of hospitals grew 267 percent from 1975 to 1985 in contrast to assets at schools which grew 135 percent. Foundation assets grew 187 percent from 1974 to 1985. Assets of all other 501(c)(3) organizations combined grew 620 percent.

Trends in Private Sources of Support for the Independent Sector

Part II examines trends in total private sources of support for the independent sector, including trends in individual giving, volunteering, foundation giving, and corporate contributions.

- **Total private contributions were $97.8 billion in 1987.** They represented 2.68 percent of national income in 1987, only slightly less than the peak of 2.70 percent in 1986. This reflected a steady increase in contributions since 1978 and 1979, when contributions had declined to a low of 2.07 percent. These were the highest percentages in contributions as a proportion of national income since 1963 when it was 2.64 percent.

- **The nearly sixfold increase in private, per capita contributions in current dollars between 1960 and 1987 contrasts with per capita giving in constant (1982) dollars, which was $197 in 1960 and peaked at $341 in 1987.** Per capita giving in real terms in the 1980s increased 37 percent, which was the highest increase since the decade of the 1960s when it increased 30 percent, or the decade of the 1970s when there was no real increase at all.

- **Approximately 90 percent of gifts came from living persons and personal bequests.** Per capita individual giving in constant (1982) dollars peaked at $281 in 1987. As a percentage of personal income, individual giving rose from a low of 1.77 in 1978 to a high of 2.16 percent in 1986, the highest it had been since 1963.

- **Per capita individual giving in constant dollars had its highest growth rate in three decades.** During the 1980s, per capita giving in real terms increased 35 percent from 1980 to 1987 in constant (1982) dollars, compared with 10 percent during the decade of the 1970s, and 19 percent during the decade of the 1960s.

- **Estimates of giving from households show that in 1987, the 60 percent of households with incomes of $30,000 or below gave 48 percent of the total contributions.** The 40 percent of households with incomes above $30,000 gave 52 percent of total contributions.

- **In 1987, 71 percent of households contributed an average of $790 or 1.9 percent of household income.** Nineteen percent of households gave 2 percent or more of their household income to charity. Their contributions represented 70 percent of total contributions, and they had a lower average household income ($34,220) than households ($39,060) that contributed less than 2 percent.

- **In 1987, 80 million Americans 18 years of age or older reported volunteering an average of 4.7 hours per week, totaling 19.5 billion hours for the year.** They represented 45 percent of the population 18 years of age or older. The estimated value of volunteer time in 1987 was $150 billion, excluding informal volunteering, such as babysitting for a neighbor.

- **The incidence of volunteering has a direct relationship to contributions.** In 1987, respondents who reported household contributions, but did not volunteer (32 percent of households) reported contributions averaging $489, or 1.3 percent of household income. Respondents who both reported household contributions and volunteered (40 percent of households) reported contributions averaging $1,021, or 2.4 percent of household income.

- **Of all households, 71 percent that reported contributing to charity in 1987, 53 percent gave to religion, of which 17 percent gave to religion only and 35 percent gave both to religion and other charities.** Another 19 percent of households gave only to other charities. The 53 percent of all households that gave to religion and other charities were responsible for nearly 90 percent of total contributions. Those 35 percent of households that gave both to religion and other charities gave two-thirds of the total contributions to other charities, while the 19 percent of households that gave only to other charities contributed one-third of the total.

- **In 1987, of the estimated 153 million contributions made by individuals, 81 percent went to the independent sector, 17 percent to government organizations, and 2 percent to for-profit organizations.** In terms of total contributions, 89 percent went to the independent sector, 10 percent to government, and 1 percent to for-profit organizations, such as for-profit nursing homes.

- **In 1987, of the estimated 194 million volunteer assignments, 57 percent went to the independent sector, 9 percent to other nonprofit organizations, 29 percent to government, and 5 percent to for-profit organizations.** Of the total full-time equivalent volunteer time contributed, 58 percent went to the independent sector, 10 percent to other nonprofit organizations, 28 percent to government, and 5 percent to for-profit organizations.

- **In 1985, total individual contributions in Canada were 0.76 percent of personal income, compared with 0.52 percent in the United Kingdom and 1.99 percent in the United States.** While Americans gave three to four times as much as a percentage of personal income than the Canadians or the British, those nations have national health plans and larger social welfare programs.

- **Foundation giving as a proportion of total giving grew rapidly during the 1960s and peaked at 9 percent of total giving in 1970.** Restrictive government regulations and inflation during the 1970s caused foundation giving to decline to a low of 5.1 percent of total giving in 1979. With some change in laws and regulations in the 1980s and a good economy, foundation giving as a proportion of total giving increased to 6.0 percent in 1987, amounting to $5.9 billion.

- **Between 1970 and 1980, contributions from corporations showed the greatest growth after individual giving.** Corporate contributions as a percent of total giving peaked at 5.8 percent in 1984, after which it declined to 4.7 percent in 1987. Corporations gave $4.6 billion in 1987.

- **The latest study of corporate tax returns revealed that out of 1.6 million corporations that reported net income in 1982, only 36 percent reported contributions to charity, though many corporations report their contributions as a business expense.**

- **In 1977, while only 4 percent (approximately 59,000) of corporations that reported net income gave 5 percent or more of their net income to charity; in 1982, after a change in tax laws, nearly 10 percent (approximately 156,000) gave 5 percent or more.** In 1977, corporations giving 5 percent or more of their net income to charity accounted for 25 percent of total corporate contributions; by 1982, these corporations accounted for 38 percent of total corporate contributions.

- **In 1982, 17 percent of corporations that reported net income gave 2 percent or more of their income to charity and accounted for nearly two-thirds (65 percent) of total corporate contributions.**

Profiles of Organizations in the Independent Sector by Subsector

Part III examines trends in employment in the independent sector and provides financial profiles of the major subsectors of the independent sector including health services; education; religion; social and legal services; civic, social, and fraternal organizations; and foundations. These subsectors depend on revenues from a variety of sources, including income from private contributions; due, fees, and charges; government support;

and other income, such as endowment. However, the reliance on any one of these sources or a combination varies by subsector.

- **The independent sector had 7.4 million paid employees in 1987.** Employment increased 19 percent between 1977 and 1982, and 13 percent between 1982 and 1987. Approximately 58 percent of volunteer time--the full-time equivalent of 5.1 million volunteer employees--was spent in the sector.

- **Employment in the independent sector increased at an annual rate of 3.6 percent from 1972 to 1982, which was much faster than the annual rate of growth for all nonagricultural employees (2.0 percent).** From 1982 to 1987, employment grew faster in other sectors than in the independent sector. The annual rates of change in employment in the independent sector were 3.5 percent from 1977 to 1982, and 2.5 percent from 1982 to 1987. In comparison, the annual rates of change for nonagricultural employees were 1.7 percent from 1977 to 1982, and 2.7 percent from 1982 to 1987.

- **Employees in the independent sector differ significantly by race and sex from the employees on nonagricultural payrolls.** Over two-thirds (68 percent) of the employees in the independent sector were female compared with 46 percent for all employees. Blacks made up 14 percent of all employees in the independent sector compared with 10 percent for all employees.

- **Average wages and salaries have always been lower in the independent sector than in business or government.** In 1987, the average wage or salary for an employee in the independent sector was $15,697 compared with $21,625 for all the other nonagricultural employees. The gap between the average annual wages or salaries in the independent sector and all other nonagricultural employees declined between 1977 and 1984. Average annual wages and salaries declined from 73 percent of wages and salaries in the other nonagricultural sectors of the economy in 1977 to 72 percent in 1982. Between 1982 and 1987, there was some improvement. In 1987, the average wages or salaries in the independent sector was 73 percent of the average of the other sectors, or essentially the same as it was in 1977.

- **Total wages and salaries in the independent sector were $116 billion in 1987, 5.3 percent of total wages and salaries for all employees on nonagricultural payrolls.**

- **Four subsectors accounted for 93 percent of total employment in the independent sector in 1987, health services, which was responsible for 45.6 percent of employment in the sector (down from 47.0 percent in 1982); education, 22.5 percent (down from 23.2 percent in 1977); social and legal services, 16.2 percent (up from 13.0 percent in 1977); and religious organizations, 8.8 percent (down from 12.3 percent in 1977).**

- **In 1987, the total annual funds of the independent sector were estimated to exceed $327 billion.** Total annual funds increased faster between 1977 and 1982 (86 percent) than between 1982 and 1987 (54 percent). This slower growth rate was due to a particularly slow growth rate (19 percent) between 1982 and 1984 when cutbacks in federal funding were first in effect. From 1984 to 1987, total annual funds grew 29 percent.

- **The growth in total annual funds varied significantly by subsector from 1977 to 1987.** Annual funds increased 205 percent in health services; 183 percent in arts and culture; 182 percent in religious institutions; 155 percent in education; 152 percent in social and legal services; 131 percent in foundations; and 124 percent in civic, social, and fraternal organizations. As a result of these very different growth rates in annual funds among subsectors, the health services subsector increased its proportion of total annual funds from 44.9 percent in 1977 to 49 percent in 1987, whereas the share for the education and research subsector declined from 24.0 percent to 21.9 percent, and the share for the social and legal services subsector declined from 10.2 percent to 9.1 percent.

- **The proportion of total annual funds by source varies by subsector.** In 1987, private contributions, which exceeded $89 billion accounted for 27.3 percent of total annual funds for the independent sector, up from 26.2 percent in 1982. These private contributions represented 6.7 percent of total annual funds in health services (down from 9.7 percent in 1977); 11.9 percent in education and research (down from 14.6 percent in 1984); 38.7 percent in social and legal services (up from 31.9 percent in 1977); 33 percent in civic, social, and fraternal organizations (up from 30 percent in 1984); and 63.6 percent in arts and cultural organizations (down from 66.7 percent in 1984).

- **Dues, fees, and charges represented 38.6 percent ($126 billion) of the total annual funds for the independent sector in 1987, up from 36.4 percent in 1977.** The proportion of total funds from this source by subsector ranged from 55.3 percent in education and research (up from 52.9 percent in 1977) and 50.1 percent in health services (up from 48.4 percent in 1984) to 13.7 percent in social and legal services (up from 9.5 percent in 1977); 12.8 percent in civic, social, and fraternal organizations; and 11.1 percent in arts and cultural organizations.

- **Government provided about 26 percent of total annual funds for the independent sector in 1987, down from a high of 27 percent in 1982.** In 1987, the proportion of total funds from government by subsector were 35.1 percent in health services (up from 32.4 percent in 1977); 18.3 percent in education and research (up from 17 percent in 1984); 41.4 percent in social and legal services (down from 54.3 percent in 1977); and 47.9 percent in civic, social, and fraternal organizations (down from 50 percent in 1984).

- **The total current operating expenditures in the independent sector approached $262 billion in 1987.** This represented an increase of 187 percent over current operating expenditures in 1977, with the largest increase (88 percent) occurring

between 1977 and 1982. The four largest subsectors accounted for approximately $247 billion (94 percent) of total expenditures: health services, $134 billion (51 percent); education and research, $62 billion (24 percent); social and legal services, $28 billion (11 percent); and religious organizations, $22 billion (8 percent). Other subsectors--such as civic, social, and fraternal organizations; arts and cultural organizations; and foundations--accounted for approximately $15 billion (6 percent).

- **Most subsectors of the independent sector grew faster than the rest of the economy from 1977 to 1982, then grew slower than the rest of the economy between 1982 and 1984.** Between 1984 and 1987, the sector grew at nearly the same rate as the rest of the economy. Essentially in 1987, the independent sector had rebounded to its 1982 position.

- **During this slowdown in the growth rate of total annual funds in most subsectors, and accordingly, in current operating expenditures and employment, the social and legal services subsector--which took the bulk of cutbacks in federal funding during the early 1980s--revealed the most substantial changes in trends in funding, employment, and current operating expenditures.** Between 1977 and 1984, this subsector's share of total annual funds as a percentage of total funds for the independent sector declined from 10.2 percent in 1977 to a low of 8.6 percent in 1984, then increased its share to 9.1 percent in 1987. Over this period, government support as a proportion of this subsector's total annual funds steadily declined from 54.3 percent to 41.4 percent. Private contributions as a proportion of its total funds increased from 31.9 percent in 1977 to 38.7 percent in 1987. Payment from dues, fees, and charges increased from 9.5 percent to 13.7 percent over this period. Total employees increased 29 percent between 1977 and 1982 and again 29 percent between 1982 and 1987; this growth rate (5.3 percent annually from 1977 to 1987) was significantly higher than that in the independent sector as a whole (3 percent annually).While its growth in annual funds was not increasing as fast as in other subsectors, and its employment was increasing at a faster rate than the sector as a whole between 1977 and 1987, the social services subsector increased its share of the total current operating expenditures for the independent sector from 9.3 percent in 1977 to 10.9 percent in 1987. Also during this period, the social services subsector steadily increased the proportion of its total annual funds used for current operating expenditures from 73 percent to 97 percent. In 1977, the social services subsector had nearly one-quarter of its funds in reserve; by 1987, the reserve was down to less than 1 percent, down even further from 4 percent in 1984 when this trend was first reported. This trend is disturbing because it reflects the continuing inability of this subsector to secure funds for purposes other than current operating expenditures. This drawdown on reserve funds is an indication of the increasing fiscal restraints on the subsector, while federal support as a proportion of its total annual funds continues to decline and the sector continues to grow. Should there be a major turndown in the economy as a whole, without an infusion of new resources, this subsector would not be able to meet existing and increased demands.

Dimensions of the Independent Sector

A Statistical Profile

Third Edition

PART I
THE INDEPENDENT SECTOR: AN OVERVIEW

The independent sector encompasses what has been called the third, or voluntary, sector of American life. It is a diverse sector including a wide range of institutions such as religious organizations, private colleges and universities, foundations, hospitals, day care centers, youth organizations, advocacy groups, and neighborhood organizations, to name but a few. But its community transcends sectors and includes millions of individual donors and volunteers, as well as the social responsibility programs of corporations.

For the purposes of this profile, the independent sector consists of those nonprofit organizations that are defined as 501(c)(3) and 501(c)(4) organizations under the federal tax code for tax-exempt organizations. These organizations include educational, scientific, religious, and other charitable organizations, as well as private foundations, corporate and community organizations, and civic and social welfare organizations. These organizations represent a major part of all nonprofit organizations. Social responsibility programs of corporations are described and counted as contributors to the sector, but tables giving trends in numbers, programs, and finances for the independent sector refer only to those organizations that have the particular tax-exempt status, as just defined.

The independent sector of American society obtains a substantial portion of its support from sources that are different from those associated with either the government or the for-profit sector. Traditionally, charitable organizations have derived major support from contributions of money and time rather than by the creation and sale of a product or service, or by the redistribution of (mostly individual and corporate) tax payments to fund national, state, or local priorities, as in government. Charitable and voluntary organizations today derive income from a variety of sources: contributions from individuals, foundations, and corporations; fees for services; and government--either directly through grants and contracts or indirectly through individuals who receive government funds and choose nonprofit organizations to provide the services they need. As mentioned, charitable organizations also receive contributions in volunteer time, which is not included in the accounting systems for business or government but which remains a source of support that is important to the basic operations of the independent sector.

The purpose of this statistical profile is to describe the dimensions and scope of the independent sector. In order to reveal the dimensions of the independent sector in relation to other nonprofit organizations, however, some of the tables presented in this profile show totals for all nonprofit organizations.

Since colonial times, the independent sector has been an important part of American life and, accordingly, of the economy. The purpose of this section which has two chapters is to estimate the dimensions of this sector within the context of the American economy and to summarize the total sources and uses of support for the independent sector. Hence, this section provides an overview of the major trends about this sector which are detailed in the chapters that follow.

CHAPTER ONE: THE INDEPENDENT SECTOR AND ITS PLACE IN THE NATIONAL ECONOMY

The independent sector interacts with both the for-profit and the government sectors in many ways, but especially through its contributions to the quality of life and community development. Chapter one provides an overall description of the size of the independent sector in terms of the number of organizations it encompasses, its share of national income, and its share of total U.S. employment and earnings from work. It also addresses significant trends in the independent sector in relation to other sectors of the economy.

The Size of the Independent Sector Compared with the Size of Business and Government

Counting the number of institutions in the independent sector is a challenge, for their number includes nonprofit, tax-exempt organizations as determined by tax law and religious institutions, which by law do not have to report to the federal government. But the independent sector also includes several thousand organizations defined as public charities which had annual revenues of less than $5,000 and are not required to apply for tax-exempt status; the social responsibility programs of corporations which file different tax forms; and nonprofit organizations that file omnibus tax forms covering many separate organizations nationwide, such as the Boy Scouts. In other words, one tax form can cover several hundred separately incorporated Boy Scout Councils.

Of the estimated 1.3 million nonprofit organizations in 1987 (Table 1.1), the U.S. Department of the Treasury reported approximately 939,000 on its Master File (Table 1.2). The number of nonprofit organizations included in the independent sector are covered in the 501 series of the tax code for tax-exempt organizations. The Internal Revenue Service reported that 422,103 organizations in 1987 had 501(c)(3) tax-exempt status. These organizations engaged in all types of educational, research, scientific, religious, philanthropic, and other charitable activities. Other tax-exempt organizations serving primarily charitable purposes also are included in the definition of independent sector organizations in this profile. There were 138,485 organizations in the 501(c)(4) category (composed primarily of civic leagues and social welfare organizations) reported by the Internal Revenue Service in 1987. By law, 501(c)(3) organizations are eligible to receive contributions that are tax-deductible for both individual and corporations. Although 501(c)(4) organizations are tax-exempt, generally these organizations cannot receive tax-deductible contributions.

Churches are tax-exempt by statute and do not have to file for tax-exempt status with the Internal Revenue Service. About 50,000 religious organizations are included among the 561,000 independent sector organizations reported in 1987, but they are primarily social welfare organizations or schools run by the various denominations. If a church does apply for tax-exempt status, it receives blanket coverage for all its units. Because of such rulings, and because many small organizations with less than $5,000 in revenues do not have to apply for tax exemption, the number of organizations in the independent sector is greatly understated.

The most recent estimate of the number of churches, synagogues, and other religious organizations was 346,102 for 1986-87, as reported in the annual *Yearbook of American and Canadian Churches and the Statistical Abstract of the United States* (Table 1.3). Adding independent sector organizations together with churches brings the total number of independent sector organizations estimated in 1987 to approximately 907,000, as shown in Table 1.1. This table gives the breakdown of the three

major sectors in terms of numbers of entities. All told, there were approximately 21.8 million such entities. In 1987, the independent sector accounted for 4.2 percent of all organizations operating in the United States. Private, nonprofit organizations represented about 6 percent of all organizations. In comparison, 20.5 million business organizations that filed federal income tax forms represented approximately 94 percent of total U.S. organizations, while all government entities (federal, state, and local) accounted for 83,000 units--less than 1 percent of all organizations. In terms of numbers of entities, the independent sector's share declined from 4.6 percent in 1977 to 4.2 percent in 1984, indicating that the rate of establishment of new organizations was slower in this sector than in business. Since 1984, the rate of establishment of organizations has remained steady at 4.2 percent of all establishments, indicating that it is maintaining its position in relation to other sectors.

National Income Originating in the Independent Sector

One way to determine the size and scope of the independent sector is to estimate its proportion of national income. The national income of the United States for a given year is the measure of the total factor costs, including labor and property earnings, associated in the production of the goods and services of the economy. The figure excludes depreciation allowances and indirect business taxes that are included in the larger aggregate figure of the gross national product. For all private, nonprofit organizations and government, only compensation of employees (including wages and salaries and supplements to wages and salaries, such as employer contributions for social insurance, pension plans, and health insurance) is counted in estimates of national income. Returns from capital are included only for the for-profit sector.

In 1987, the total national income, including the assigned or imputed value for volunteer time and unpaid family workers, was $3.8 trillion (Table 1.4). The independent sector's share of national income was 5.8 percent, $247.1 billion. In comparison, in 1987, the for-profit sector's share of national income was 78.5 percent and the government's share was 15.0 percent.

From 1977 to 1982, the independent sector grew faster than business or government. Total national income originating in the independent sector increased 85 percent in current dollars, from $84.4 billion to $155.8 billion. In comparison, total national income originating from business increased 62 percent and that from government, 65 percent. As a result of this differential growth, the independent sector increased its proportion of national income from 4.9 percent in 1977 to 5.8 percent in 1982.

From 1982 to 1984, the rate of growth in the independent sector declined relative to the rate for business and government. During these two years, total national income in current dollars increased 13 percent in the independent sector, 19 percent in business, and 14 percent in government. In 1984, as a result of this decline in growth, the independent sector's share of national income declined to 5.6 percent.

From 1984 to 1987, this decline in growth reversed slightly. Total national income in the independent sector in current dollars increased 22 percent compared with 20 percent for business and 25 percent for government. As a result, the independent sector increased its proportion of national income slightly from 5.7 percent in 1984 to 5.8 percent in 1987; or essentially, it returned to its 1982 level.

Imputing the assigned value of volunteer time is important in calculating this unique contribution to the independent sector and, accordingly, to American society. In 1987, the value of volunteer time increased the independent sector's share of national income by $86.5 billion (2.3 percent). If the value of volunteer time had not been imputed, the independent sector's proportion of national income would have been only

3.5 percent, $133.3 billion. It also affected the national income for government. The value of volunteer time to government more than doubled in current dollars, from $19.1 billion in 1984 to $41.5 billion in 1987, increasing government's share of national income from 14.5 percent to 15.0 percent.

Employment in the Independent Sector Compared with Employment in Other Sectors of the Economy

Employment is defined as paid wage and salary workers working either full-time or part-time, self-employed workers, and persons working without pay, including volunteers and unpaid family workers. For the purpose of Table 1.5, estimates of the amount of time contributed by volunteers have been converted to full-time equivalent employment (1,700 hours of work per year). In 1987, an estimated 129.65 million people worked and 120.48 million (92.9 percent) received pay. Another 7.1 percent worked for no pay. Of this group, 6.8 percent, the equivalent of 8.8 million, were volunteers and 0.3 percent were unpaid family workers. Of all volunteer employment, about 60 percent was found in the independent sector. In 1987, volunteers accounted for 5.1 million full-time equivalent employees in the independent sector, 868,000 in other nonprofit organizations, 408,000 in business, and 2.4 million in government.

Paid workers declined as a proportion of total employment from 94.8 percent in 1977 to 92.9 percent in 1987. During this period, total full-time equivalent volunteer employees increased 90 percent from 4.6 million in 1977 to 8.8 million in 1988, or from 4.4 percent to 6.8 percent of total employment. Over this decade, the number of equivalent volunteer employees in the independent sector increased 55 percent, from 3.3 million to 5.1 million; in other nonprofit organizations, 142 percent from 358,000 to 868,000; in for-profit business, 207 percent from 133,000 to 408,000; and in government, 189 percent from 837,000 to 2.4 million.

Between 1977 to 1982, employment grew at a faster rate in the independent sector than in business or government. The total number of paid employees increased 18.5 percent and full-time equivalent volunteers, 37.0 percent. Total employment--both paid and volunteer--increased 25.4 percent. During this period, the total number of employees in business increased 8.1 percent and the number in government, 6.8 percent. As a result of this rate of growth, the independent sector's share of total employment increased from 8.5 percent in 1977 to 9.7 percent in 1982.

From 1982 to 1984, growth in total employment was slower in the independent sector than in business. During this period, paid employees increased 2.1 percent and full-time equivalent workers increased 4.8 percent, for an overall increase of 3.2 percent in total employees. During this same period, the total number of employees in business increased 6.5 percent and in government, 2.2 percent. Had total volunteer employment not increased almost 5 percent from 1982 to 1984, the decline in the rate of growth in employment in the independent sector would have been more severe. From 1982 to 1984, the independent sector's share of total employment declined from 9.7 percent to 9.5 percent.

From 1984 to 1987, this decline in employment growth was reversed, and employment growth in the independent sector outpaced growth in for-profit business. Total employment in the independent sector increased 9.4 percent from 11.4 to 12.4 million. The number of paid employees increased 10.7 percent and volunteer full-time equivalent employees increased 7.8 percent. Thus, the independent sector's share of total employment increased slightly from 9.5 percent in 1984 to 9.6 percent in 1987 but still below its peak of 9.7 in 1982. In comparison, total employment in for-profit business increased 7.0 percent and in government, 10.7 percent. The increase in paid employees in government was lowest, 5.2 percent compared to 7.5 percent in business. Both of these sectors

showed the largest growth in full-time equivalent volunteers. Although in 1987, the number of full-time equivalent volunteers as a proportion of total employment was negligible in the for-profit sector, it represented 10.4 percent of total employment for government and 40.6 percent in the independent sector.

Earnings from Work in the Three Sectors of the Economy

In 1987, Americans' actual earnings were approximately $2.6 trillion. As shown, in Table 1.6, wages and salaries accounted for $2.2 trillion (83.2 percent); $312.9 billion (11.6 percent) came from self-employed workers; $133.8 billion (5.0 percent) was contributed by volunteers; and $6.6 billion (0.2 percent) was contributed by unpaid family workers. In other words, in 1987, earnings from work in this nation would have been $2,561 billion rather than $2,702 billion were it not for the assigned value of $140 billion in unpaid earnings.

In 1987, the independent sector accounted for $193.2 billion of total earnings from work (7.2 percent). This represented 88.9 percent of nonprofit organizations' total earnings from work. Of this $193.2 billion, $77.2 billion (approximately 2.9 percent of total earnings from work) represented earnings contributed through work by volunteers to the independent sector. In 1987, business accounted for 75.0 percent of total earnings from work, and government accounted for 16.9 percent.

When total earnings from work among the sector are viewed over a whole decade, some interesting trends emerge. From 1977 to 1987, total paid earnings increased 123 percent, from $1.2 trillion to $2.6 trillion; but earnings contributed by volunteers increased 226 percent, from $41.1 billion to $133.8 billion. During this period, total earnings from work contributed by volunteers increased by 164 percent in the independent sector, 425 percent in the business sector, and 395 percent in the government sector, indicating that total earnings contributed by volunteers grew faster in business and government than in the independent sector. Nevertheless, the great bulk of volunteer earnings are still in the independent sector; volunteer contributions as part of total earnings from work grew from 2.4 percent in 1977 to 3.2 percent in 1982, and then declined to 2.9 percent in 1987. On the other hand, volunteer contributions as part of total earnings from work in the business sector remained steady at 0.1 percent from 1977 through 1984, and increased to 0.2 percent between 1984 and 1987.

Over the decade, volunteer contributions as part of total earnings from work for the government sector increased from 0.6 percent in 1977 to 1.4 percent in 1987, with the greatest growth occurring from 1984 to 1987. These trends suggest that there has been a greater use of volunteer contributions by government, and that while volunteer contributions grew in the independent sector, a greater share of the growth in volunteer time was achieved by the government sector at all levels. As a result, the share represented by volunteer contributions as part of total earnings from work in the independent sector increased from 38 percent to 42 percent from 1977 to 1984, and declined to 40 percent in 1987, while volunteer contributions as part of total earnings from work to the government sector steadily increased from 3.6 percent in 1977 to 8.1 percent in 1987.

Trends in total earnings of paid employees over the past decade was highest in the independent sector. Total earnings of paid employees in the independent sector increased 148 percent from 1977 to 1987, compared with an increase of 126 percent in business and 108 percent in the government. Overall, the share of total earnings from work by paid employees in the independent sector increased from 3.9 percent in 1977 to 4.4 percent in 1982, and declined slightly to 4.3 percent in 1987. While the share of total earnings from work by paid employees from business remained fairly steady at 75 percent over this period, the share in government declined from 17.0 percent in 1977 to 15.5 per-

cent in 1987. This trend indicates that the independent sector generally has increased its share of total earnings from work by paid employees while the government share has declined suggesting some shift from government to the independent sector over time.

Selected Indicators for the Independent Sector in Relation to Those for Other Sectors of the Economy

A quantitative indicator of the independent sector's commitment and contribution to improving the quality of life for individuals and communities can be conceived as the relationship between its total expenditures and the total American population. Because the data are not available solely for the independent sector, expenditure estimates have been developed which refer to all private, nonprofit organizations. However, approximately 90 percent of both employment and earnings from work of all private, nonprofit organizations are estimated to be attributable to the independent sector.

Current operating expenditures for all nonprofit organizations are estimated to have increased from approximately $18.4 billion in 1960 to $290.5 billion in 1987, as shown in Table 1.7. In constant 1982 dollars, these expenditures ranged from $94.7 billion in 1960 to $218.5 in 1987, an increase of 131 percent. During this period, the American population increased from 181 million to 244 million, 35 percent. Therefore, in 1982 dollars, nonprofit organizations expended $524 in 1960 and $896 in 1987 for every man, woman, and child in the United States, which amounts to an increase of 71 percent for the period.

In terms of growth in constant dollars, the greatest increase in current operating expenditures occurred during the 1960s when current operating expenditures increased by 46 percent, an average annual rate of growth of 4.3 percent. Both during the 1970s and again from 1980-1987, these expenditures in constant dollars increased at an average rate of growth of 2.7 percent. These estimates reveal that the decade of the 1980s show a continuation in the real growth rate in total current operating expenditures experienced in the 1970s.

The previous total and per capita expenditure estimates for all nonprofit organizations did not include assigned dollar value of time contributed by volunteers, but such estimates can be made by adding to total expenditures the assigned dollar value estimates for volunteer contributions. When these computations are made, as shown in Table 1.8, per capita expenditures in current dollars for all nonprofit organizations increase from $466 to $631 in 1977 and from $1,191 to $1,606 in 1987. The inclusion of assigned dollar values for time contributed by volunteers increases the per capita expenditures by 35 percent in 1987. In constant 1982 dollars, per capita expenditures, including assigned values for volunteer time, increased from $997 to $1,208, or 21 percent.

Another quantitative indicator of the independent sector's relationship to American society is a comparison of its absolute and relative share of services (in terms of current operating expenditures stemming from nonprofit organizations) compared with total personal consumption expenditures and total services. Table 1.9 presents this comparison. In current dollars from 1960 to 1987, current operating expenditures for nonprofit organizations increased from 13.7 percent of total services in 1960 to a high of 18.8 percent in 1974. After 1974, expenditures of nonprofit organizations as a percentage of all services tended to decline; the next peak was 18.6 percent in 1982, a year in which that recession bottomed out in November. After 1982, expenditures of nonprofits as a percentage of all services declined to 18.0 percent in 1985 and 1986 and increased slightly to 18.2 percent in 1987. Over nearly three decades, the greatest growth in expenditures of nonprofits was in the 1960s when the nonprofit share of expenditures for services grew 3.8 percent from 13.7 percent in 1960 to 17.5 percent

in 1969. Since 1970, except for certain peaks and troughs in the business cycle, the nonprofit expenditures as a share of all expenditures on services has only varied by a percentage point indicating that the share of expenditures on all services represented by this sector has remained fairly stable at 18 percent.

Current operating expenditures in the nonprofit sector as a percentage of personal consumption expenditures rose from 5.6 percent in 1960 to 9.6 percent in 1987. Essentially, the trend for current operating expenditures in the nonprofit sector as a percentage of all personal consumption expenditures has continued upward with few interruptions along the way. As a percentage of the gross national product, current operating expenditures in nonprofit organizations rose from 3.6 percent in 1960 to 6.4 percent in 1987.

Finally, the summary of these various indicators, as shown in Table 1.10, provides an overview of the independent sector in comparison with business and government from 1977 to 1987. The independent sector grew faster than other sectors of the economy between 1977 and 1982, after which growth essentially remained steady in relation to other sectors until 1987. National income in the independent sector increased as a proportion of total national income from 4.9 percent in 1977 to 5.8 percent in 1982 and showed no change in 1987. The total number of employees in the independent sector increased from 8.5 percent in 1977 as a proportion of total employment to a high of 9.7 percent in 1982, and declined slightly to 9.6 percent in 1987. Total earnings from work in the independent sector grew from 6.4 percent as a proportion of total earnings from work in 1977 to a high of 7.5 percent in 1982, and declined to 7.2 percent in 1987. The number of organizations in the independent sector steadily declined as a proportion of all organizations from 4.6 percent in 1977 to 4.2 percent in 1987.

Essentially, growth in the independent sector peaked in 1982. After a slight depression in 1984, the sector has remained in a steady state until 1987 in terms of its overall position in the U.S. economy.

Two indicators deserve notice, however. While the independent sector maintained its position in total number of employees, as a proportion of total employment its share of total earnings from work has declined. Should this trend continue in the tight labor market of the 1990s, nonprofit organizations may find it difficult to attract and retain new employees.

CHAPTER TWO: THE TOTAL SOURCES AND USES OF SUPPORT FOR THE INDEPENDENT SECTOR

This chapter summarizes the trends in the total sources and uses of support for the independent sector. First, the chapter addresses trends in the total sources and uses of funds by the independent sector. Second, the chapter assesses trends in total annual sources and uses of support. Total support includes the assigned dollar value of volunteer time for the sector and provides a picture of the sector different from that provided by a simple accounting of sources of income. Third, the chapter summarizes trends in paid and volunteer employment. Fourth, it summarizes trends in total operating expenditures and the relationship of labor costs to those expenditures. Fifth, it presents the findings of the statutory universe of a national sample series of nonprofit, charitable organizations started in the early 1980s which provide detailed information on revenues and expenditures and compares these findings to the conceptual universe of independent sector. Finally, it provides a summary of the changing asset position of charitable organizations and foundations, and a comparison of the type of revenue that distinguish nonprofit organizations by size.

Trends in the Total Sources and Uses of Funds

Table 2.1 summarizes the total annual sources of funds for the independent sector from 1977 to 1987. Overall, the general proportions of funds provided from the private sector and from government changed slightly over the past decade. Funds from the private sector increased from 73 percent to 74 percent and funds from government declined from 27 percent to 26 percent as a proportion of total sources of funds.

Sources of funds from the private sector include private contributions; income from dues, fees, and charges; and income from other receipts, including endowment. From 1977 to 1987, there were some changes in the proportion of funds provided from these different income sources in the private sector. Total private contributions to the independent sector increased 164 percent, from $33.8 billion to $89.4 billion, whereas contributions as a proportion of total funds declined from 29.6 percent to 27.3 percent. Income from dues, fees, and charges increased 204 percent from 1977 to 1987, from $41.6 billion to $126.4 billion. The proportion of total funds from this income source increased from 36.4 percent in 1977 to 38.6 percent in 1987. Income from other receipts including endowment grew 210 percent, from $8.4 billion in 1977 to $26.0 in 1987 and as a proportion of total revenue from 7.3 percent to 7.9 percent during these years. Income from government to the independent sector grew 180 percent between 1977 and 1987, from $30.5 billion to $85.4 billion. The proportion of total funds from government declined slightly from 26.7 percent in 1977 to 26.1 in 1987.

The change in trends by source of funds occurred between 1982 and 1987 after the first major cutbacks in federal funds started to be felt. Private contributions as a proportion of total revenues increased from 26.2 percent in 1982 to 27.3 percent in 1987. Dues, fees, and charges also continued to increase from 37.9 percent of total revenues in 1982 to 38.6 percent in 1987, while support from government declined from a peak of 27 percent of total revenues in 1982 to 26.1 percent in 1987. Essentially, revenues from fees for charges and private contributions increased to offset the loss in revenue from government.

The total use of funds for the independent sector has been estimated by developing a composite of current operating expenditures from individual subsectors, particularly health and education, for which such information is available. For other subsectors, estimates were derived by using wages and salaries as a base. Table 2.2, which is a composite of such estimates, attempts to provide an overview of the total use of funds by the independent sector. The table incorporates the restraint that the use of funds includes the amount of wages, salaries, and fringe benefits for paid personnel in all sources, plus other costs of current operations and money spent for capital expenditures. The table also includes other funds, such as a corpus of funds, held by foundations, some of which are held over from one year to the next, and miscellaneous funds so that the figure for the total sources of funds equals the sum of the parts. Between 1977 and 1987, paid personnel as a proportion of total funds steadily declined from 45.3 percent to 40.7 percent. The paid personnel category includes all employees providing services through this sector, such as physicians, teachers, researchers, faculty at private colleges and universities, administrators, and support staff, among others. In 1987, $133.3 billion was used for paid personnel.

Although the proportion of total funds used for paid personnel declined over the 1977-1987 period, the proportion of funds used for other current operating expenditures increased from 34.5 percent to 39.2 percent. Other current operating expenditures include occupancy costs, equipment, supplies, telephone, postage, consultants, and insurance. In 1987, other operating expenditures were estimated at $128.2 billion.

The proportion of funds used for construction and capital improvement ranged from a high of

6.6 percent ($7.5 billion) in 1977 to a low of 4.6 percent ($15.0 billion) in 1987. The residual account, "Other, including change in holding of funds," encompasses funds for which there is no information about their designated use (particularly in religious organizations) and errors of estimation. Conceptually, this account includes estimates of changes in holding of funds, particularly for foundations, but it also includes some endowment funds in larger voluntary organizations, such as colleges and universities, research institutions, museums, and hospitals. In 1987, the residual funds were $50.7 billion, representing 15.5 percent of total funds.

Trends in Total Annual Sources and Uses of Support

Table 2.3 provides estimates of the full-time equivalent employment of volunteers 14 years of age and older for 1977, 1982, and 1984 and the assigned value of that time. In 1987, the total full-time equivalent of more than 80 million volunteers 18 years of age and older was 8.8 million--5.1 million in the independent sector, 2.4 million in government, 900,000 in other nonprofit organizations, and another 400,000 in for-profit organizations. The assigned value of volunteer time to the independent sector is estimated at $86.5 billion for 1987. Full-time equivalent volunteer employment in the independent sector increased about 55 percent from 1977 to 1987, from 3.3 million to 5.1 million. Full-time equivalent volunteer employment in government grew 200 percent between 1977 and 1987, with the greatest growth (100 percent) between 1984 and 1987, indicating the greater use of volunteers by government, particularly at the state and local levels. While full-time volunteer equivalent employees in the independent sector represented 71 percent of total volunteer employment in 1984, it only represented 58 percent in 1987. This was due to the increased use of volunteers by government. In 1984, full-time equivalent volunteer employment in government represented 18 percent of the total full-time equivalent volunteers; by 1987, they represented 27 percent.

Because nearly 60 percent of all volunteer employment is in the independent sector, neglecting to estimate the contribution of volunteer time and its value in sources of support for this sector would greatly limit any description of the scope and dimensions of the sector. Therefore, Table 2.4 provides a summary of the sources of support for this sector, including the assigned value of volunteer time along with the total sources of funds.

Volunteer time constituted 20.9 percent of the total sources of support to the independent sector in 1987, down from a high point of 23.5 percent in 1982. When the value of volunteer time is included in the total sources of support, the proportion of support from the private sector amounts to 79.4 percent rather than 73.9 percent, as shown in Table 2.1. The proportion of support from government drops to 20.6 percent, from 26.1 percent, as shown in Table 2.1.

Over the decade, the assigned value of volunteer time has nearly equaled or exceeded total contributions. Together volunteer time and contributions represent over 40 percent of the total annual sources of funds for the independent sector. Together, these funds represented 45.2 percent of total annual funds in 1977, but declined to 42.5 percent in 1987. Much of this decline can be attributed to the increasing growth rate of volunteer time that went to government. However, contributions of money and time together provided the largest single source of support for the independent sector from 1977 to 1987. The second largest source of support was revenues from dues, fees, and charges, increasing from 28.3 percent of total annual funds in 1977 to 30.6 percent in 1987.

Table 2.5 provides a summary of the annual use of the resources, which is an aggregation of the use of total annual funds and the assigned value of volunteer time. Adding the value of donated time creates another dimension to the total use of resources. Personnel, both paid and contributed, accounted for 53.1 percent of total use of resources in 1987, down from 57.4 percent in

1977, mainly because of a decline in the proportion of total resources represented by paid personnel over this period. Adding volunteer time also changes the proportion of other parts of the uses of funds, as shown in Table 2.2. Construction and capital improvements accounted for 3.6 percent in the total use of funds in 1987, down from 5.1 percent in 1977. Changes in holding of funds accounted for 12.3 percent of the total use of resources in 1987, up from a low of 10.3 percent in 1982.

Trends in Current Operating Expenditures

Current operating expenditures increased 187 percent in current dollars from $91.1 billion in 1977 to $261.5 billion in 1987. When current operating expenditures are disaggregated by subsector, different trends emerge among the subsectors as well as in their relationships to wages and salaries (Table 2.6). The three subsectors that showed the most growth in current operating expenditures between 1977 and 1987 were health services, up 210 percent, and social services, up 234 percent, and arts and culture, up 225 percent.

The health services subsector had current operating expenditures of $134.2 billion in 1987, 51.0 percent of the total current operating expenditures for the independent sector ($261.5 billion). The proportion of total current operating expenditures accounted for by the health services subsector increased from 47.5 percent in 1977 to a high of 52.0 percent in 1982, and then declined slightly to 51.0 percent in 1987. Total wages and salaries as a proportion of current operating expenditures in health services declined from 52.7 percent in 1977 to 45.8 percent in 1987, indicating that total wages and salaries did not increase at the same rate as other current operating expenditures throughout this period. Between 1977 and 1982, total employment in the health services subsector increased 25 percent from 2.46 million to 3.07 million. From 1982 to 1987, total employment in health services increased by 10 percent, indicating that the rate of growth typical of the 1970s in the health services subsector slowed down during the 1980s. Relative wages and salaries in the health services subsector grew from 10 percent above the average for the independent sector in 1977 to 17 percent above the average in 1982, and remained at 16 percent above the average through 1987.

Between 1977 and 1987, the social and legal services subsector increased its proportion of current operating expenditures from 9.3 percent ($8.5 billion) to 10.9 percent ($28.4 billion), and its share of independent sector employment from 13 percent (715,000) to 16.2 percent (1.2 million). However, wages and salaries as a proportion of current operating expenditures in this subsector declined from 50.6 to 46.1 percent during this period. Employment increased 29 percent from 1977 to 1982 and another 30 percent between 1982 and 1987. In 1977, relative wages and salaries in this subsector were 29 percent below the average wages for the independent sector, and declined to 31 percent below the average in 1984, then increased to 30 percent below the average in 1987.

The rates of growth in current operating expenditures and in employment were slower for religious organizations than for most other subsectors. Therefore, this subsector, which accounted for 10.5 percent ($9.6 billion) of the total sector operating expenditures in 1977, represented only 8.3 percent ($21.8 billion) in 1987. Relative wages and salaries in this subsector rose slightly from 29 percent below the average wages for the sector in 1977 to 27 percent below the average wages in 1987.

Relative wages in all other subsectors declined from 1977 to 1987, and the rate of growth in these subsectors was much slower than in health services, social and legal services, and arts and culture. The proportion of current sector operating expenditures represented by the education and research subsector declined from 26.0 percent in 1977 to 23.8 percent in 1987. Employment increased 30 percent from 1977 to

1987, and relative salaries and wages in this subsector declined from 22 percent above average wages in the independent sector in 1977 to a low of 2 percent above average wages for the sector in 1982, then increased slightly to 8 percent above average wages in 1987.

When the assigned dollar value for volunteer time is added to total paid employment and actual operating expenditures in the independent sector, a very different picture emerges among the subsectors (Table 2.7). Total volunteer employment (5.1 million) was equivalent to 68 percent of total paid employment (7.4 million) in the independent sector in 1987. When paid employees and full-time equivalent volunteer employees are added together (12.5 million), volunteers provided 41 percent of total employment of the independent sector. Volunteers provided 20 percent of total employment in health services; 24 percent in education; 76 percent in religious institutions; 41 percent in social and legal services; 59 percent in civic, social, and fraternal organizations; and 66 percent in arts and cultural organizations. As a proportion of total operating expenditures, the assigned values of volunteer time were 8 percent of health services; 11 percent of education and research; 55 percent of religious organizations; 29 percent of social and legal services; 46 percent of civic, social, and fraternal organizations, and 40 percent of arts and cultural organizations. In 1987, the inclusion of the assigned value of volunteer time more than doubled the actual current operating expenditures of religious organizations, raising them from $21.8 billion to $56.3 billion, and increased by nearly 50 percent the expenditures of social and legal services, from $28.4 billion to $42.4 billion.

Trends in Revenues, Current Operating Expenditures and Assets of Charitable Organizations

Assets represent capital wealth. Studies of private foundations and 501(c)(3) tax-exempt charitable organizations were recently completed by the Statistics of Income Division of the Internal Revenue Service. These studies provide information on foundations and charitable organizations for 1982, 1983, and 1985. (The most recent study on foundations was conducted in 1974; the most recent one on charitable organizations, in 1975.) The IRS sample on private foundations, and the sample on charitable organizations excluded religious institutions and 501(c)(4) organizations, which are included as part of the independent sector for the purposes of this profile.

Table 2.8 summarizes the changing asset position of some subsectors of the independent sector. Total assets of private foundations and other 501(c)(3) organizations, excluding religious ones, increased 270 percent, from $134.00 billion in 1974-75 to $496.7 billion in 1985. Asset growth, however, varied by subsector. Assets of schools grew 135 percent between 1975 and 1985, compared with assets of hospitals, which grew 267 percent from 1975 to 1985, and foundations, which grew 187 percent from 1974 to 1985. The greatest growth in assets, however, took place in the other 501(c)(3) organizations (excluding schools, hospitals, and foundations), which were up 620 percent from 1975 to 1985.

Between 1975 and 1985, the ratio of liabilities to assets for schools dropped from 0.34 to 0.20; this ratio for hospitals increased from 0.42 to 0.50; and the ratio for the other 501(c)(3) organizations increased from 0.20 to 0.52. Unfortunately, the Internal Revenue Service does not separately analyze other tax-exempt organizations, nor does it break down these assets by major composition--physical and other. However, regular reporting of the assets of tax-exempt organizations is a critical determinant of the relative stability and financial health of the independent sector.

With the advent of the new program at the Statistics of Income Division of the Internal Revenue Service, it will be possible to provide more detail on line items of expenditures as the sampling process and definitions of what are in-

cluded in the sector are refined. Tables 2.9 through 2.12 provide our initial analysis and reconciliation of these accounts and identify the differences between the definitions we use to define the independent sector and those used by the IRS to fulfill statutory requirements. The Statistics of Income sample is heavily skewed to the large nonprofit organizations, and, therefore, does not reflect the full diversity of independent sector organizations; however, in future samples, they plan to increase the number and diversity of smaller nonprofit organizations.

In spite of some sampling problems, these surveys are beginning to reveal some interesting trends. In 1985, contributions from private sources and government, 501(c)(3) organizations, excluding foundations and religious organizations, was $55.8 billion or 21 percent of total revenues (Table 2.9). Program service revenue, including payments, from government was $167.9 billion or 62.6 percent of total revenues. Hospitals were more reliant on program service revenue (88.9 percent) as a proportion of total revenue than schools (56.3 percent) or all other nonprofits (36.7 percent). Paid personnel accounted for 48.7 percent of total current operating expenditures ($105.2 billion) in 1985 (Table 2.10). The proportion of total operating expenditures represented by paid personnel varied by area: 50.0 percent for hospitals; 53.4 percent for schools; and 44.3 percent for all other nonprofits.

When organizations were grouped by size of assets for 1983 and 1985 (Table 2.11), the skewing of the Statistics of Income (SOI) sample became clear. While 501(c)(3) organizations with assets under $500,000 represent 71 percent of the organizations submitting 990 tax forms, they only represented 2.5 percent of the SOI sample. Organizations with assets of $10 million or more represented 4.9 percent of the 501(c)(3) organizations submitting tax forms, but 82.5 percent of the SOI sample. Therefore, some of the trends reported for small organizations may not be as reliable as those for large organizations. From this survey, however, it is clear that small organizations, as determined by assets, are much more reliant on charitable contributions and government grants for a large proportion of their revenues than large organizations. These trends were similar for both the 1983 and 1985 surveys. In 1985, charitable contributions in organizations with assets under $500,000 represented 53.3 percent of total revenue, 60.1 percent in organizations with assets between $500,000 and $1 million, compared with 33.7 percent in organizations with assets between $1 million and $10 million, and 14 percent in those with assets of $10 million or more. Organizations with larger assets depend on income from program services to provide a large proportion of their revenue. For example, in 1985, program service revenue (including payments to individuals from government programs) represented 68.3 percent of total revenue in organizations with assets of $10 million or more, compared with 34.4 percent in organizations with assets under $500,000.

Table 2.12 provides a reconciliation of the SOI national survey of 501(c)(3) organizations with independent sector accounts for 1983. When the SOI accounts were adjusted to exclude foreign organizations, public organizations, and pass-through corporations, as well as subtracting fund-raising organizations that reported, revenues, as well as other organizations that received funds from those organizations, the SOI figures for total revenues were adjusted from $223.9 billion to $194.5 billion. When independent sector estimates were adjusted to exclude private foundations, 501(c)(4) organizations, and religious organizations, total revenues were adjusted from $234.1 billion to $195.9 billion. The closeness between the overall estimates of the SOI sample and the IS estimates, which are published several years in advance of such documentation, demonstrate that these samples provide the sector with a rich source of information which should become more reliable in the future when the sample is designed to provide more detail on nonprofit organizations by subsector.

The organizations and people who constitute the independent sector contribute significantly to the welfare of the American people in such important areas as health, education, social services, culture, and philanthropy. The various dollar estimates for the sector presented in this section, as well the comparisons that have been made with the general economy, do not always accurately reflect the independent sector's value to individuals, families, and communities. Nonetheless, these estimates do generally indicate the size, scope, and importance of the independent sector to American society.

References--Part I

American Association of Fund-Raising Counsel Trust for Philanthropy. *Giving USA: Annual Report 1989*. New York: American Association of Fund-Raising Counsel Trust for Philanthropy, 1989.

American Hospital Association. *Hospital Statistics*. Various editions. Chicago: American Hospital Association.

Arlett, Allan, Bell, Phelps, and Thompson, Robert W. *Canada Gives: Trends and Attitudes Towards Charitable Giving and Voluntarism, 1988*. Toronto: The Canadian Center for Philanthropy, 1988.

Commission on Private Philanthropy and Public Needs, Interfaith Research Committee. "A Study of Religious Receipts and Expenditures in the United States." *Research Papers*, Vol. 1, 1977.

Council for Financial Aid to Education. *Survey of Voluntary Support of Education*. New York: Council for Financial Aid to Education.

Executive Office of the President, Council of Economic Advisers. *Economic Report of the President, 1989*. Various editions. Washington: D.C.: Government Printing Office.

The Foundation Center. *The Foundation Directory*, 12th edition. New York: The Foundation Center, 1989.

_____. *National Data Book*. Various editions. New York: The Foundation Center.

The Gallup Organization. *Americans Volunteer, 1985*. Washington, D.C.: INDEPENDENT SECTOR, 1986.

Hilgert, Cecelia. "Nonprofit Charitable Organizations, 1983." *SOI Bulletin*, Vol. 6, No. 4, Spring, 1987.

Hodgkinson, Virginia Ann, and Weitzman, Murray S. *Dimensions of the Independent Sector: A Statistical Profile*. Washington, D.C.: INDEPENDENT SECTOR, 1984 and 1986.

Hodgkinson, Virginia A., Weitzman, Murray S., and The Gallup Organization. *Giving and Volunteering in the United States*. Washington, D.C.: INDEPENDENT SECTOR, 1988.

Hodgkinson, Virginia A., Weitzman, Murray S., and Kirsch, Arthur D. *From Belief to Commitment: The Activities and Finances of Religious Congregations in the United States*. National survey conducted by The Gallup Organization. Washington, D.C.: INDEPENDENT SECTOR, 1988.

Jacquet, Constant H., Jr., ed. *Yearbook of American and Canadian Churches*. Various editions. National Council of the Churches of Christ in the U.S. Nashville: Abingdon Press.

Rudney, Gabriel, and Weitzman, Murray. "Significance of Employment and Earnings in the Philanthropic Sector, 1972-1982." *Working Papers No. 77*. New Haven: Program on Non-Profit Organizations, Yale University, 1983.

Salamon, Lester M., and Abramson, Alan J. *The Nonprofit Sector Project, Progress Report No. 3*. Washington, D.C.: The Urban Institute Press, September 1983.

U.S. Department of Commerce. Bureau of the Census. *Census of Government Reports*. Various editions. Washington, D.C.: Government Printing Office.

_____. Bureau of the Census. *Statistical Abstract of the United States*. Various editions. Washington, D.C.: Government Printing Office.

_____. Bureau of Economic Analysis. *The National Income and Product Accounts of the United States, 1929-1982*. Washington, D.C.: Government Printing Office.

_____. Bureau of Economic Analysis. *Survey of Current Business*. Various issues, but particularly the July issue. Washington, D.C.: Government Printing Office.

U.S. Department of Education. National Center for Education Statistics. *The Condition of Education*. Various editions. Washington, D.C.: Government Printing Office.

U.S. Department of the Treasury. Internal Revenue Service. *Statistics of Income Bulletin*. Various issues. Washington, D.C.: Government Printing Office.

Weitzman, Murray. "Measuring the Number, Hours Spent and Dollar Values of Voluntary Activity of Americans." *Working Papers*. Washington, D.C.: INDEPENDENT SECTOR, 1983.

TABLE 1.1*

NUMBER OF ENTITIES OPERATING IN THE UNITED STATES
BY THE THREE MAJOR SECTORS AND SELECTED COMPONENTS, 1977, 1982, 1984, AND 1987
(All Entities in Thousands)

	1977		1982		1984		1987	
Sector	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Private, nonprofit	1,123	7.0	1,180	6.5	1,176	6.0	1,285	5.9
Independent sector organization	739	4.6	793	4.4	821	4.2	907	4.2
Tax-exempt organizations reported by IRS	406	2.5	454	2.5	483	2.4	561	2.6
Churches	333	2.1	339	1.9	338	1.7	346	1.6
Other nonprofit organizations exempt from federal income ta	384	2.4	387	2.1	355	1.8	378	1.7
Business	14,741	92.5	16,947	93.1	18,498	93.6	20,462	93.7
Farm	2,456	15.4	2,401	13.2	2,328	11.8	2,176	10.0
Nonfarm	12,285	77.1	14,546	79.9	16,170	81.8	18,286	83.8
Government	80	0.5	82	0.5	82	0.4	83	0.4
Federal	--	--	--	--	--	--	--	--
States	--	--	--	--	--	--	--	--
Local	80	0.5	82	0.5	82	0.4	83	0.4
Total	15,944	100.0	18,209	100.0	19,756	100.0	21,830	100.0

Sources: Internal Revenue Service, ANNUAL REPORT, various editions, and STATISTICS OF INCOME BULLETIN, various editions; National Council of Churches of Christ in the United States of America, YEARBOOK OF AMERICAN AND CANADIAN CHURCHES various editions; Bureau of the Census, CENSUS OF GOVERNMENTS, various editions, and STATISTICAL ABSTRACT OF THE UNITED STATES, various editions.

* See notes for Table 1.1 at end of Part I.

-- = Number less than 500 or a percentage less than 0.05 percent.

TABLE 1.2*
NUMBER OF ACTIVE ENTITIES ON MASTER FILE OF TAX-EXEMPT ORGANIZATIONS, 1977, 1982, 1984, AND 1987
(Fiscal Year Ending September 30)

Tax code number	Type of tax-exempt organization	1977	1982	1984	1987
501(c)(1)	Corporations organized under an act of Congress	1,072	24	24	24
501(c)(2)	Title-holding companies	5,223	5,522	5,679	5,977
501(c)(3)	Religious, charitable, etc. (a)	276,455	322,826	352,884	422,103
501(c)(4)	Social welfare	129,496	131,578	130,344	138,485
501(c)(5)	Labor, agriculture organizations	87,656	86,322	76,753	75,238
501(c)(6)	Business leagues	44,100	51,065	53,303	59,981
501(c)(7)	Social and recreational clubs	50,031	54,036	55,666	60,146
501(c)(8)	Fraternal beneficiary societies	141,138	116,549	92,431	98,979
501(c)(9))	Voluntary employees' beneficiary societies	6,486	8,703	10,145	10,927
501(c)(10)	Domestic fraternal beneficiary societies	12,410	18,570	16,116	17,813
501(c)(11)	Teachers' retirement fund	13	13	11	11
501(c)(12)	Benevolent life insurance associations	4,801	5,071	5,200	5,572
501(c)(13)	Cemetery companies	5,264	6,290	6,845	7,942
501(c)(14)	Credit unions	5,074	6,074	6,053	6,652
501(c)(15)	Mutual insurance companies	1,450	1,073	998	50
501(c)(16)	Corporations to finance crop operation	31	22	19	18
501(c)(17)	Supplemental unemployment benefit trusts	800	784	747	728
501(c)(18)	Employee-funded pension trusts	4	3	3	5
501(c)(19)	War veterans' organizations	14,305	23,851	22,100	24,749
501(c)(20)	Legal services organizations	--	90	140	210
501(c)(21)	Black lung trusts	--	9	14	21
501(d)	Religious and apostolic organizations	63	68	81	88
501(e)	Cooperative hospital service organizations	--	106	90	80
501(f)	Cooperative service organizations of operating educational organizations	--	--	--	1
521	Farmers' cooperatives	3,794	2,791	2,673	2,405
	Total	789,666	841,440	838,319	939,105

Source: Internal Revenue Service, ANNUAL REPORT, various editions.

* See notes for Table 1.2 at end of Part I.

-- = No cases.

(a) All section 501(c)(3) organizations are not included because certain organizations, such as churches, integrated auxiliaries, subordinate units and conventions or associations of churches, need not apply for recognition of exemption unless they desire a ruling.

TABLE 1.3

NUMBER OF CHURCHES REPORTED, 1986-1987

Religious body (a)	Year	Churches reported
African Methodist Episcopal Church	*1981*	*6,200*
African Methodist Episcopal Zion Church	1986	6,057
American Baptist Association	1986	1,705
American Baptist Churches in the U.S.A.	1986	5,864
American Carpatho-Russian Orthodox Greek Greek Catholic Church	*1976*	*70*
American Lutheran Church, The	1986	4,959
Antiochian Orthodox Christian Archdiocese of North America, The	*1984*	*120*
Apostolic Catholic Assyrian Church of the East, North American Diocese	*1984*	*24*
Armenian Church of America, Diocese of	*1979*	*66*
Assemblies of God	1986	10,886
Baptist Bible Fellowship, International	1936	3,449
Baptist General Conference	1987	762
Baptist Missionay Association of America	1986	1,359
Buddhist Churches of America	*1984*	*100*
Bulgarian Eastern Orthodox Church (Diocese of N. and S. America and Australia)	*1971*	*13*
Christian and Missionary Alliance, The	1986	1,691
Christian Brethren (a.k.a. Plymouth Brethren)	*1984*	*1,150*
Christian Church (Disciples of Christ)	1986	4,221
Christian Churches and Churches of Christ	1986	5,566
Christian Congregation, Inc., The	1986	1,450
Christian Methodist Episcopal Church	*1983*	*2,340*
Christian Reformed Church in North America	*1985*	*650*
Church of God, The	*1978*	*2,035*
Church of God (Anderson, IN)	1986	2,296
Church of God (Cleveland, TN)	*1984*	*5,346*
Church of God in Christ, The	*1982*	*9,982*
Church of God in Christ, International, The	*1982*	*300*
Church of God of Prophecy, The	1986	2,062
Church of Jesus Christ of Latter-day Saints, The	*1985*	*8,396*
Church of the Brethren	1986	1,059
Church of the Nazarene	1986	5,018
Churches of Christ	1987	13,364
Community Churches, International Council of	1987	350
Congregational Christian Churches, National Association of	*1985*	*464*
Conservative Baptist Association of America	*1982*	*1,140*
Coptic Orthodox Church	1986	28
Cumberland Presbyterian Church	1986	811
Episcopal Church, The	1986	7,054
Evangelical Covenant Church, The	1986	570
Evangelical Free Church of America	1986	880
Evangelical Lutheran Churches, The Association of	1986	250
Free Methodist Church of North America	1986	1,048
Free Will Baptists	1986	2,483
Friends United Meeting	1986	533
Full Gospel Fellowship of Churches and Ministers, International	*1985*	*450*
General Association of Regular Baptist Churches	*1981*	*1,571*
General Baptists (General Association of)	1986	871
Greek Orthodox Archdiocese of North and South America	*1977*	*535*
Independent Fundamental Churches of America	*1980*	*1,019*
International Church of the Foursquare Gospel	1986	1,250
Jehovah's Witnesses	1986	8,336
Jews (b)	1986	3,416
Liberty Baptist Fellowship	*1983*	*267*
Lutheran Church in America	1986	5,832
Lutheran Church-Missouri Synod, The	1986	5,897
Mennonite Church	1987	989
National Baptist Convention of America	*1956*	*11,398*
National Baptist Convention, U.S.A., Inc.	*1958*	*26,000*
National Primitive Baptist Convention, Inc.	*1975*	*606*
North American Old Roman Catholic Church	1986	133
Old Order Amish Church	1986	696
Orthodox Church in America	*1978*	*440*
Pentacostal Church of God	1986	1,144
Pentacostal Holiness Church, International	*1984*	*1,461*
Polish National Catholic Church in America	*1960*	*162*
Presbyterian Church in America	1986	913
Presbyterian Church (U.S.A.)	1986	11,513
Primitive Baptists	*1960*	*1,000*
Progressive National Baptist Convention, Inc.	*1967*	*655*
Reformed Church in America	1986	928
Reorganized Church of Jesus Christ of Latter-day Saints	1986	1,094
Roman Catholic Church, The	1986	23,561
Romanian Orthodox Episcopate of America	1986	34
Russian Orthodox Church Outside of Russia, The	*1955*	*81*
Salvation Army, The	1986	1,092
Serbian Eastern Orthodox Church in the U.S.A. and Canada	1986	68
Seventh-day Adventists	1986	4,055
Southern Baptist Convention	1986	37,072
Triumph the Church and Kingdom of God in Christ (International)	*1972*	*475*
Ukrainian Orthodox Church in the U.S.A.	*1966*	*107*
Unitarian Universalist Association	1986	956
United Church of Christ	1986	6,406
United Methodist Church, The	*1985*	*37,876*
United Pentecostal Church, International	1986	3,410
Wesleyan Church, The	1986	1,704
Wisconsin Evangelical Lutheran Synod	1986	1,180
Total Number of Churches		346,102
Bodies with membership of 50,000 or more		330,824
Bodies with membership of less than 50,000		15,278
Current data		223,603
Noncurrent data		122,499

Sources: National Council of the Churches of Christ in the United States of America, YEARBOOK OF AMERICAN AND CANADIAN CHURCHES, 1989; Bureau of the Census, STATISTICAL ABSTRACT OF THE UNITED STATES, 1988.

(a) The number of churches reported represents the latest information available from religious bodies with memberships of 50,000 or more; it includes groups giving no data. Data in italics are "nonconcurrent," i.e., they are reported for 1985 or earlier. All other data are "current" and were reported for 1986 or 1987.

(b) The estimate of the size of the Jewish community is derived from the AMERICAN JEWISH YEARBOOK.

TABLE 1.4*
NATIONAL INCOME INCLUDING ASSIGNED VALUES FOR VOLUNTEERS AND UNPAID FAMILY WORKERS BY THE THREE MAJOR SECTORS, 1977, 1982, 1984, AND 1987
(In Billions of Dollars)

National income by sector	1977		1982		1984		1987	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Private nonprofit	$93.6	5.5	$171.9	6.4	$198.3	6.3	$247.1	6.5
Independent sector	84.4	4.9	155.8	5.8	180.1	5.7	219.8	5.8
Other nonprofit organizations	9.2	0.5	16.1	0.6	18.2	0.6	27.3	0.7
Business	1,357.9	79.6	2,101.4	78.6	2,483.9	79.2	2,983.0	78.5
Government	253.6	14.9	400.3	15.0	455.7	14.5	570.7	15.0
Total	$1,705.1	100.0	$2,673.6	100.0	$3,138.0	100.0	$3,800.8	100.0
Excluding assigned values	1,653.4	97.0	2,574.9	96.3	3,026.5	96.4	3,644.4	95.9
Assigned values–imputations	51.7	3.0	98.6	3.7	111.5	3.6	156.4	4.1
Volunteers	46.0	2.7	92.1	3.4	104.7	3.3	149.8	3.9
Unpaid family workers	5.7	0.3	6.5	0.2	6.8	0.2	6.6	0.2
Total	$1,705.1	100.0	$2,673.6	100.0	$3,138.0	100.0	$3,800.8	100.0
By sector								
Private, nonprofit	93.6	5.5	171.9	6.4	198.3	6.3	247.1	6.5
Excluding assigned values	57.3	3.4	99.2	3.7	115.8	3.7	145.8	3.8
Assigned values – volunteers	36.3	2.1	72.7	2.7	82.6	2.6	101.3	2.7
Independent sector	84.4	4.9	155.8	5.8	180.1	5.7	219.8	5.8
Excluding assigned values	51.7	3.0	90.2	3.4	105.7	3.4	133.3	3.5
Assigned values – volunteers	32.7	1.9	65.5	2.4	74.4	2.4	86.5	2.3
Other nonprofit organizations	9.2	0.5	16.1	0.6	18.2	0.6	27.3	0.7
Excluding assigned values	5.6	0.3	8.9	0.3	10.1	0.3	12.5	0.3
Assigned values – volunteers	3.6	0.2	7.2	0.3	8.1	0.3	14.8	0.4
Business (for-profit)	1,357.9	79.6	2,101.4	78.6	2,483.9	79.2	2,983.0	78.5
Excluding assigned values	1,350.9	79.2	2,092.2	78.3	2,474.1	78.8	2,969.4	78.1
Assigned values	7.0	0.4	9.2	0.3	9.8	0.3	13.6	0.4
Volunteers	1.3	0.1	2.7	0.1	3.0	0.1	7.0	0.2
Unpaid family workers	5.7	0.3	6.5	0.2	6.8	0.2	6.6	0.2
Government	253.6	14.9	400.3	15.0	455.7	14.5	570.7	15.0
Excluding assigned values	245.2	14.4	383.5	14.3	436.6	13.9	529.2	13.9
Assigned values – volunteers	8.4	0.5	16.8	0.6	19.1	0.6	41.5	1.1
Total	$1,705.1	100.0	$2,673.6	100.0	$3,138.0	100.0	$3,800.8	100.0

Sources: 1977, 1982, 1984, DIMENSIONS OF THE INDEPENDENT SECTOR, Second Edition, Table 1.1, p. 14. The estimates for 1977 have been revised to accord with revisions made by the Bureau of Economic Analysis. Estimates for 1987 are based on procedures and sources used previously, supplemented by data for volunteers derived from Hodgkinson, Weitzman, and The Gallup Organization, Inc., GIVING AND VOLUNTEERING IN THE UNITED STATES, 1988 Edition.

* See notes for Table 1.4 at end of Part I.

TABLE 1.5*
ESTIMATED EMPLOYMENT IN THE UNITED STATES BY THE THREE MAJOR SECTORS AND BY THE TYPE OF EMPLOYMENT, 1977, 1982, 1984, AND 1987
(Employment in Thousands)

	1977		1982		1984		1987	
Employment type and sector	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Paid employment	98,492	94.8	106,755	93.9	112,692	94.0	120,479	92.9
Full-time and part-time employees	90,734	87.3	97,832	86.0	103,280	86.2	110,798	85.5
Self-employed	7,758	7.5	8,923	7.8	9,412	7.9	9,681	7.5
Unpaid employment	5,441	5.2	6,962	6.1	7,148	6.0	9,172	7.1
Volunteers	4,600	4.4	6,300	5.5	6,600	5.5	8,759	6.8
Family workers	841	0.8	662	0.6	548	0.5	413	0.3
Total	103,933	100.0	113,717	100.0	119,840	100.0	129,651	100.0
Employment by sector								
Private nonprofit	9,620	9.3	12,023	10.6	12,392	10.3	13,889	10.7
Full-time and part-time employees	5,991	5.8	7,052	6.2	7,185	6.0	7,962	6.1
Volunteers	3,629	3.5	4,971	4.4	5,207	4.3	5,927	4.6
Independent sector	8,791	8.5	11,024	9.7	11,371	9.5	12,449	9.6
Full-time and part-time employees	5,520	5.3	6,543	5.8	6,677	5.6	7,390	5.7
Volunteers	3,271	3.1	4,481	3.9	4,694	3.9	5,059	3.9
Other nonprofit organizations	829	0.8	999	0.9	1,023	0.9	1,440	1.1
Full-time and part-time employees	471	0.5	509	0.4	509	0.4	572	0.4
Volunteers	358	0.3	490	0.4	514	0.4	868	0.7
Business (for-profit)	74,993	72.2	81,063	71.3	86,351	72.1	92,401	71.3
Full-time and part-time employees	66,261	63.8	71,295	62.7	76,200	63.6	81,899	63.2
Self-employed	7,758	7.5	8,923	7.8	9,412	7.9	9,681	7.5
Unpaid family workers	841	0.8	662	0.6	548	0.5	413	0.3
Volunteers	133	0.1	183	0.2	191	0.2	408	0.3
Government	19,319	18.6	20,632	18.1	21,096	17.6	23,361	18.0
Full-time and part-time employees	18,482	17.8	19,485	17.1	19,895	16.6	20,938	16.1
Volunteers	837	0.8	1,147	1.0	1,201	1.0	2,423	1.9
Total	103,933	100.0	113,717	100.0	119,840	100.0	129,651	100.0

Sources: 1977, 1982, 1984, DIMENSIONS OF THE INDEPENDENT SECTOR, Second Edition, Table 1.3, p.16. The estimates for 1977 and 1984 have been revised to accord with revisions made by the Bureau of Economic Analysis. Estimates for 1987 figures based on procedures and sources used previously, supplemented by data for volunteers derived from Hodgkinson, Weitzman, and The Gallup Organization, Inc., GIVING AND VOLUNTEERING IN THE UNITED STATES, 1988 Edition.

* See notes for Table 1.5 at end of Part I.

TABLE 1.6*

EARNINGS FROM WORK: WAGES AND SALARIES, SELF-EMPLOYMENT INCOME, AND ASSIGNED VALUES FOR VOLUNTEERS AND UNPAID FAMILY WORKERS, BY THE THREE MAJOR SECTORS, 1977, 1982, 1984, AND 1987

(In Billions of Dollars)

	1977		1982		1984		1987	
Earnings by type	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Actual earnings	$1,146.9	96.1	$1,761.6	95.2	$2,073.3	95.4	$2,561.3	94.8
Wages and salaries	994.0	83.3	1,586.1	85.7	1,838.8	84.6	2,248.4	83.2
Self-employment	152.9	12.8	175.5	9.5	234.5	10.8	312.9	11.6
Assigned values-imputations	46.8	3.9	88.8	4.8	100.3	4.6	140.4	5.2
Volunteers	41.1	3.4	82.3	4.4	93.5	4.3	133.8	5.0
Unpaid family workers	5.7	0.5	6.5	0.4	6.8	0.3	6.6	0.2
Total	$1,193.7	100.0	$1,850.4	100.0	$2,173.6	100.0	$2,701.7	100.0
Earnings by sector								
Private nonprofit	$84.2	7.1	$153.6	8.3	$174.1	8.0	$217.3	8.0
Wages and salaries	51.8	4.3	88.7	4.8	100.4	4.6	126.9	4.7
Assigned values-volunteers	32.4	2.7	64.9	3.5	73.7	3.4	90.4	3.3
Independent sector	75.9	6.4	139.2	7.5	158.1	7.3	193.2	7.2
Wages and salaries	46.7	3.9	80.7	4.4	91.6	4.2	116.0	4.3
Assigned values-volunteers	29.2	2.4	58.5	3.2	66.5	3.1	77.2	2.9
Other nonprofit organizations	8.3	0.7	14.4	0.8	16.1	0.7	24.1	0.9
Wages and salaries	5.1	0.4	8.0	0.4	8.8	0.4	10.9	0.4
Assigned values-volunteers	3.2	0.3	6.4	0.3	7.3	0.3	13.2	0.5
Business (for-profit)	899.6	75.4	1,375.9	74.4	1,636.1	75.3	2,027.2	75.0
Wages and salary	739.8	62.0	1,191.5	64.4	1,392.1	64.0	1,701.4	63.0
Self-employment	152.9	12.8	175.5	9.5	234.5	10.8	312.9	11.6
Assigned values	6.9	0.6	8.9	0.5	9.5	0.4	12.9	0.5
Volunteers	1.2	0.1	2.4	0.1	2.7	0.1	6.3	0.2
Unpaid family workers	5.7	0.5	6.5	0.4	6.8	0.3	6.6	0.2
Government	209.9	17.6	320.8	17.3	363.3	16.7	457.2	16.9
Wages and Salaries	202.4	17.0	305.9	16.5	346.3	15.9	420.1	15.5
Assigned values-volunteers	7.5	0.6	14.9	0.8	17.0	0.8	37.1	1.4
Total	$1,193.7	100.0	$1,850.4	100.0	$2,173.6	100.0	$2,701.7	100.0

Sources: 1977, 1982, 1984, DIMENSIONS OF THE INDEPEDNENT SECTOR, Second Edition, Table 1.2, p.15. The estimates for 1977 and 1984 have been revised to accord with the revisions made by the Bureau of Economic Analysis. Estimates for 1987 based on procedures and sources used previously, supplemented by data for volunteers derived from Hodgkinson, Weitzman, and The Gallup Organization, Inc., GIVING AND VOLUNTEERING IN THE UNITED STATES, 1988 Edition.

* See notes for Table 1.6 at end of Part I.

Table 1.7*

PRIVATE, NONPROFIT ORGANIZATIONS: ESTIMATED CURRENT OPERATING EXPENDITURES, 1960-1987

(Totals in Billions of Dollars, Per Capita in Actual Dollars, and Population in Millions)

	Total				Per capita		
	Current dollars		Constant (1982) dollars		Constant (1982) dollars		
Year	Amount	Index 1960=100	Amount	Index 1960=100	Amount	Index 1960=100	Population (midyear)
1987	$290.5	1,579	$218.5	231	$896	171	243.9
1986	261.8	1,423	212.4	224	879	168	241.6
1985	242.4	1,317	204.3	216	854	163	239.3
1984	225.1	1,223	197.8	209	834	159	237.1
1983	208.5	1,133	194.2	205	827	158	234.8
1982	191.1	1,039	191.1	202	822	157	232.5
1981	170.7	928	186.5	197	810	155	230.2
1980	150.4	817	181.6	192	797	152	227.8
1979	131.3	714	174.4	184	775	148	225.1
1978	116.4	633	168.2	178	756	144	222.6
1977	102.7	558	162.4	171	737	141	220.3
1976	94.0	511	161.1	170	739	141	218.1
1975	86.2	468	160.5	169	743	142	216.0
1974	77.4	421	154.9	164	724	138	213.9
1973	69.4	377	151.4	160	714	136	211.9
1972	62.4	339	146.7	155	699	133	209.9
1971	56.5	307	141.6	150	682	130	207.7
1970	50.7	276	137.6	145	671	128	205.1
1969	45.4	247	138.4	146	683	130	202.7
1968	39.4	214	132.4	140	660	126	200.7
1967	34.9	190	126.7	134	637	122	198.8
1966	31.3	170	121.8	129	620	118	196.6
1965	27.8	151	115.4	122	594	113	194.3
1964	25.4	138	109.4	116	570	109	191.9
1963	23.2	126	105.3	111	556	106	189.3
1962	21.4	116	101.6	107	544	104	186.6
1961	19.4	105	96.7	102	526	100	183.7
1960	18.4	100	94.7	100	524	100	180.8

Sources: Bureau of Economic Analysis, SURVEY OF CURRENT BUSINESS, various editions; Bureau of the Census, population estimates as published in ECONOMIC REPORT OF THE PRESIDENT, 1989; and authors' estimates.

* See notes for Table 1.7 at end of Part I.

TABLE 1.8
PRIVATE, NONPROFIT ORGANIZATIONS: ESTIMATED CURRENT AND PER CAPITA OPERATING EXPENDITURES, INCLUDING ASSIGNED DOLLAR VALUES FOR VOLUNTEERS, 1977, 1982, 1984, AND 1987
(Totals in Billions of Dollars, Per Capita in Actual Dollars and Population in Millions)

	Current dollars				Constant (1982) dollars				
Year	Paid	Assigned values	Total	Per capita	Paid	Assigned values	Total	Per capita	Population (midyear)
1987	$290.5	---	$290.5	$1,191	$218.5	---	$218.5	$896	243.9
	290.5	$101.3	391.8	1,606	218.5	$76.2	294.7	1,208	243.9
1984	225.1	---	225.1	949	197.8	---	197.8	834	237.1
	225.1	82.6	307.7	1,298	197.8	72.6	270.4	1,140	237.1
1982	191.1	---	191.1	822	191.1	---	191.1	822	232.5
	191.1	72.7	263.8	1,135	191.1	72.7	263.8	1,135	232.5
1977	102.7	---	102.7	466	162.4	---	162.4	737	220.3
	102.7	36.3	139.0	631	162.4	57.3	219.7	997	220.3

Sources: See Tables 1.4 and 1.7

--- = Not included

TABLE 1.9

PRIVATE, NONPROFIT ORGANIZATIONS: CURRENT OPERATING EXPENDITURES RELATED TO GROSS NATIONAL PRODUCT, PERSONAL CONSUMPTION EXPENDITURES, AND SERVICES, 1960-1987

(In Billions of Dollars)

Year	Business cycle reference date (P)=peak (T)=trough	Gross national product	Personal consumption expenditures				Current operating expenditures in the nonprofit sector and as a percentage of:			
			Total	Durable goods	Nondurable goods	Services Total	Expend-itures	Services	Personal consumption expenditures	Gross national product
1987		$4,526.7	$3,012.1	$421.9	$997.9	$1,592.3	$290.5	18.2	9.6	6.4
1986		4,240.3	2,807.5	406.5	943.6	1,457.3	261.8	18.0	9.3	6.2
1985		4,014.9	2,629.0	372.2	911.2	1,345.6	242.4	18.0	9.2	6.0
1984		3,772.2	2,430.5	335.5	867.3	1,227.6	225.1	18.3	9.3	6.0
1983		3,405.7	2,234.5	289.1	816.7	1,128.7	208.5	18.5	9.3	6.1
1982	(T) November	3,166.0	2,050.7	252.7	771.0	1,027.0	191.1	18.6	9.3	6.0
1981		3,052.6	1,915.1	239.9	740.6	934.7	170.7	18.3	8.9	5.6
1980	(P) January	2,732.0	1,732.6	219.3	681.4	831.9	150.4	18.1	8.7	5.5
1979		2,508.2	1,566.8	219.0	613.2	734.6	131.3	17.9	8.4	5.2
1978		2,249.7	1,403.5	205.6	541.8	656.1	116.4	17.7	8.3	5.2
1977		1,990.5	1,257.2	184.5	490.4	582.3	102.7	17.6	8.2	5.2
1976		1,782.8	1,129.3	161.5	452.0	515.9	94.0	18.2	8.3	5.3
1975	(T) March	1,598.4	1,012.8	135.4	416.2	461.2	86.2	18.7	8.5	5.4
1974		1,472.8	916.5	123.8	380.9	411.9	77.4	18.8	8.4	5.3
1973	(P) November	1,359.3	837.2	124.7	339.6	373.0	69.4	18.6	8.3	5.1
1972		1,212.8	757.6	111.2	305.1	341.3	62.4	18.3	8.2	5.1
1971		1,102.7	691.6	97.6	283.3	310.7	56.5	18.2	8.2	5.1
1970	(T) November	1,015.5	640.0	85.7	270.3	284.0	50.7	17.8	7.9	5.0
1969	(P) December	963.9	597.9	86.2	252.2	259.4	45.4	17.5	7.6	4.7
1968		892.7	552.5	81.0	235.0	236.4	39.4	16.7	7.1	4.4
1967		816.4	503.6	70.6	216.9	216.0	34.9	16.2	6.9	4.3
1966		772.0	477.3	68.5	208.5	200.3	31.3	15.6	6.6	4.0
1965		705.1	440.7	63.5	191.9	185.4	27.8	15.0	6.3	3.9
1964		649.8	409.3	56.8	179.7	172.8	25.4	14.7	6.2	3.9
1963		606.9	381.7	51.8	169.4	160.6	23.2	14.4	6.1	3.8
1962		574.6	361.9	47.0	163.8	151.1	21.4	14.2	5.9	3.7
1961	(T) February	533.8	341.1	41.9	157.4	141.8	19.4	13.7	5.7	3.6
1960		515.3	330.7	43.5	153.2	134.0	18.4	13.7	5.6	3.6

Sources: Bureau of Economic Analysis, SURVEY OF CURRENT BUSINESS, July 1988, and THE NATIONAL INCOME AND PRODUCT ACCOUNTS OF THE UNITED STATES, 1929–82, September, 1986, and Table 1.7

TABLE 1.10

SELECTED SUMMARY INDICATORS FOR THE INDEPENDENT SECTOR AMONG THE THREE MAJOR SECTORS IN THE ECONOMY FOR SELECTED YEARS, 1977, 1982, AND 1987

(National Income and Wages and Salaries in Billions of Dollars; Employment and Entities in Thousands)

Subject and indicator	National income originating in independent sector as a percentage of total national income (a)			Wages and salaries originating in independent sector as a percentage of total earnings from work (b)			Employment in independent sector as a percentage of total U.S. employment (c)			Entities in independent sector as a percentage of total number operating in U.S.		
	1977	1982	1987	1977	1982	1987	1977	1982	1987	1977	1982	1987
Total	$1,705.1	$2,673.6	$3,800.8	$1,193.7	$1,850.4	$2,701.7	103,933	113,717	129,651	15,944	18,209	21,830
Breakdown by sector												
Private, nonprofit	5.5	6.4	6.5	7.1	8.3	8.0	9.3	10.6	10.7	7.0	6.5	5.9
Independent sector	4.9	5.8	5.8	6.4	7.5	7.2	8.5	9.7	9.6	4.6	4.4	4.2
Other	0.5	0.6	0.7	0.7	0.8	0.9	0.8	0.9	1.1	2.4	2.1	1.7
Business	79.6	78.6	78.5	75.4	74.4	75.0	72.2	71.3	71.3	92.5	93.1	93.7
Government	14.9	15.0	15.0	17.6	17.3	16.9	18.6	18.1	18.0	0.5	0.5	0.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Sources: See Tables 1.1, 1.4, 1.5, and 1.6.

(a) National income figures include the assigned value for volunteer time.
(b) Total earnings from work include the assigned dollar value for volunteer time.
(c) Total employment includes full-time volunteer equivalent employees.

TABLE 2.1

INDEPENDENT SECTOR: ANNUAL SOURCES OF FUNDS, 1977, 1982, 1984, AND 1987

(In Billions of Dollars)

Sources of funds	1977		1982		1984		1987	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Private sector	$83.8	73.3	$155.3	73.0	$185.3	73.1	$241.8	73.9
Contributions	33.8	29.6	55.8	26.2	68.3	26.9	89.4	27.3
Dues, fees, and charges	41.6	36.4	80.6	37.9	95.7	37.8	126.4	38.6
Other receipts	8.4	7.3	18.9	8.9	21.3	8.4	26.0	7.9
Endowment (investment income)	5.3	4.6	12.6	5.9	14.0	5.5	15.7	4.8
Other (a)	3.1	2.7	6.3	3.0	7.2	2.8	10.3	3.1
Government sector	30.5	26.7	57.4	27.0	68.2	26.9	85.4	26.1
Total	$114.3	100.0	$212.7	100.0	$253.5	100.0	$327.2	100.0

Sources: The figures in this table represent an aggregation of many individual estimates made for specific subsectors from both private and government sources. Private sector contributions were estimated primarily from various editions of the American Association of Fund-Raising Counsel Trust for Philanthropy, GIVING USA and from the Council for Financial Aid to Education, SURVEY OF VOLUNTARY SUPPORT OF EDUCATION. Private contributions based on estimates from GIVING USA are from the 1989 annual report. For health services and education and research, estimates were prepared largely from statistics published by the American Hospital Association, HOSPITAL STATISTICS, various editions, and from the United States Department of Education, National Center for Education Statistics, THE CONDITION OF EDUCATION, various editions. For social and legal services, civic, social and fraternal organizations, and arts and culture; the estimates from the private and government sectors and other receipts are derived from distribution patterns of revenues for fiscal year 1982 developed by Salamon et al., NONPROFIT SECTOR PROJECT PROGRESS REPORT NO. 3, The Urban Institute. Basic foundation information is from The Foundation Center, NATIONAL DATA BOOK OF FOUNDATIONS, and THE FOUNDATION DIRECTORY, various editions, and from published and unpublished data of the Internal Revenue Service. Estimates for religious institutions were derived from the Interfaith Research Committee of The Commission on Private Philanthropy and Public Needs, "A Study of Religious Receipts and Expenditures in the United States," RESEARCH PAPERS, VOL. 1, 1977, and from Hodgkinson, Weitzman, Kirsch, and the Gallup Organization, Inc., FROM BELIEF TO COMMITMENT: THE ACTIVITIES AND FINANCES OF RELIGIOUS CONGREGATIONS IN THE UNITED STATES. 1988.

(a) Includes net profit, net rental income, and gains from sale of assets other than inventory.

TABLE 2.2
INDEPENDENT SECTOR: ANNUAL USE OF FUNDS, 1977, 1982, 1984, AND 1987
(In Billions of Dollars)

	1977		1982		1984		1987	
Use of funds	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Current operating expenditures	$91.1	79.8	$171.0	80.4	$201.5	79.5	$261.5	79.9
Paid personnel	51.7	45.3	90.3	42.5	105.7	41.7	133.3	40.7
Wages and salaries	46.7	40.9	80.7	37.9	91.6	36.1	116.0	35.5
Fringe benefits	5.0	4.4	9.6	4.5	14.1	5.6	17.3	5.3
Other	39.4	34.5	80.7	37.9	95.8	37.8	128.2	39.2
Construction and capital improvements	7.5	6.6	13.1	6.2	14.5	5.7	15.0	4.6
Other, including change in holding of funds	15.6	13.7	28.6	13.4	37.5	14.8	50.7	15.5
Total	$114.2	100.0	$212.7	100.0	$253.5	100.0	$327.2	100.0

Sources: Rudney and Weitzman, "Significance of Employment and Earnings in the Philanthropic Sector, 1972-1982," and authors' estimates.

Note: Annual use of funds represents a composite of specific estimates for individual subsectors of the independent sector, with the constraint that such estimates equal those for annual sources of funds. Current operating expenditures were generally based on the specific estimates for individual sectors or were derived by applying to individual year estimates of wages and salaries the annual wages and salaries as a percentage of expenses observed for the years for which a census of service industries was taken. Under current operating expenditures, "Other" represents the difference between current operating expenditures and the estimates for paid personnel. Published and unpublished data were used to estimate paid wages and salaries, fringe benefits, and construction and capital improvements and were provided principally by government agencies, especially the Bureau of the Census, Bureau of Employment Security, and the Bureau of Labor Statistics. "Construction and capital improvements" rely on the estimates from the Bureau of the Census, Construction Reports, and assumptions for the various subsectors. "Other, including change in holding of funds" represents the difference between annual source of funds and identified use of funds.

TABLE 2.3

VOLUNTEERS: FULL-TIME EQUIVALENT VOLUNTEERS AND ASSIGNED DOLLAR VALUES BY SECTOR, 1977, 1982, 1984, AND 1987

(In Terms of 1,700 Hours per Full-time Volunteer; Excludes Volunteering in Other than Formal Settings; in Millions of Volunteers and Billions of Dollars)

	1977		1982		1984		1987	
Sector	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Private, nonprofit	3.6	$36.3	5.0	$72.7	5.2	$82.6	6.0	$101.3
Independent sector	3.3	32.6	4.5	65.5	4.7	74.4	5.1	86.5
Other	0.4	3.6	0.5	7.2	0.5	8.2	0.9	14.8
Private, for-profit	0.1	1.3	0.2	2.7	0.2	3.0	0.4	7.0
Government	0.8	8.4	1.1	16.8	1.2	19.1	2.4	41.5
TOTAL*	4.6	$46.0	6.3	$92.1	6.6	$104.7	8.8	$149.8

Sources: Hodgkinson, Weitzman and The Gallup Organization, Inc., GIVING AND VOLUNTEERING IN THE UNITED STATES. 1988 Edition; AMERICANS VOLUNTEER, 1985 (1986); Weitzman, "Measuring the Number of Hours Spent and Dollar Values of Voluntary Activity of Americans," WORKING PAPERS, 1983; ECONOMIC REPORT OF THE PRESIDENT, 1989, and authors' estimates

Notes: For first three years, volunteers are 14 years old and older; for 1987, 18 years old and older. Assigned values for volunteers represent the estimates of assigned values of wages and salaries of volunteers plus an additional estimate of 12 percent for fringe benefits (pension programs, vacations, sick leave, unemployment insurance and others).

* Totals may not add because of rounding.

TABLE 2.4

INDEPENDENT SECTOR: ANNUAL SOURCES OF FUNDS, INCLUDING ASSIGNED VALUE OF VOLUNTEER SERVICES, 1977, 1982, 1984, AND 1987

(In Billions of Dollars)

Sources of funds	1977		1982		1984		1987	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Assigned value of volunteers	$32.6	22.2	$65.5	23.5	$74.4	22.7	$86.5	20.9
Actual dollar estimates	114.3	77.8	212.7	76.5	253.5	77.3	327.2	79.1
Private sector	83.8	57.0	155.3	55.8	185.3	56.5	241.8	58.4
Contributions	33.8	23.0	55.8	20.1	68.3	20.8	89.4	21.6
Dues, fees, and charges	41.6	28.3	80.6	29.0	95.7	29.2	126.4	30.6
Other receipts	8.4	5.7	18.9	6.8	21.3	6.5	26.0	6.3
Investment income	5.3	3.6	12.6	4.5	14.0	4.3	15.7	3.8
Other (a)	3.1	2.1	6.3	2.3	7.2	2.2	10.3	2.5
Government sector	30.5	20.8	57.4	20.6	68.2	20.8	85.4	20.6
Total	$146.9	100.0	$278.2	100.0	$327.9	100.0	$413.7	100.0

Sources: See Tables 2.1 and 2.3.

(a) Includes net profit, net rental income and gains from sale of assets other than inventory.

TABLE 2.5
INDEPENDENT SECTOR: ANNUAL USE OF RESOURCES, INCLUDING ASSIGNED VALUE OF VOLUNTEER SERVICES, 1977, 1982, 1984, AND 1987
(In Billions of Dollars)

	1977		1982		1984		1987	
Use of resources	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Current operating expenditures	$123.7	84.3	$236.5	85.0	$275.9	84.1	$348.0	84.1
Personnel	84.3	57.4	155.8	56.0	180.1	54.9	219.8	53.1
Wages and salaries	75.8	51.6	139.2	50.0	158.0	48.2	193.2	46.7
Paid personnel	46.7	31.8	80.7	29.0	91.6	27.9	116.0	28.0
Assigned value of volunteers	29.1	19.8	58.5	21.0	66.4	20.3	77.2	18.7
Fringe benefits	8.5	5.8	16.6	6.0	22.1	6.7	26.6	6.4
Paid personnel	5.0	3.4	9.6	3.5	14.1	4.3	17.3	4.2
Assigned value of volunteers	3.5	2.4	7.0	2.5	8.0	2.4	9.3	2.2
Other	39.4	26.8	80.7	29.0	95.8	29.2	128.2	31.0
Construction and capital improvements	7.5	5.1	13.1	4.7	14.5	4.4	15.0	3.6
Other, including change in holding of funds	15.6	10.6	28.6	10.3	37.5	11.4	50.7	12.3
Total	$146.8	100.0	$278.2	100.0	$327.9	100.0	$413.7	100.0

Sources: See Tables 2.2 and 2.3.

TABLE 2.6

INDEPENDENT SECTOR: CURRENT OPERATING EXPENDITURES, WAGES AND SALARIES, AND NUMBER OF EMPLOYEES BY SUBSECTOR, 1977, 1982, 1984, AND 1987

(In Billions of Dollars and Thousands of Employees)

Subsector	Current operating expenditures		Wages and salaries		Percentage of current operating expenditures: Column (3) divided by column (1)x100	Employment		Percentage of wages and salaries as a percentage of employment: Column (4) divided by column (7)x100
	Amount	Percent	Amount	Percent		Number	Percent	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1987								
Health services	$134.2	51.3	$61.5	53.0	45.8	3,367.0	45.6	116
Education/research	62.3	23.8	28.3	24.4	45.4	1,666.3	22.5	108
Religious organizations	21.8	8.3	7.5	6.5	34.4	650.2	8.8	73
Social and legal services	28.4	10.9	13.1	11.3	46.1	1,196.2	16.2	70
Civic, social, and fraternal organizations	8.6	3.3	3.2	2.8	37.2	366.3	5.0	56
Arts and culture, including public television and radio	5.2	2.0	2.0	1.7	38.5	121.7	1.6	105
Foundations	1.0	0.4	0.4	0.3	40.0	22.2	0.3	115
International activities (a)	(3.1)	---	(0.1)	---	---	(6.5)	---	---
Total	$261.5	100.0	$116.0	100.0	44.4	7,389.9	100.0	100
1984								
Health services	$104.7	52.0	$49.6	54.1	47.4	3,116.3	46.7	116
Education/research	48.7	24.2	21.3	23.3	43.7	1,483.5	22.2	105
Religious organizations	17.1	8.5	7.3	8.0	42.7	645.5	9.7	82
Social and legal services	20.3	10.1	9.4	10.3	46.3	986.9	14.8	69
Civic, social, and fraternal organizations	6.7	3.3	2.5	2.7	37.3	328.3	4.9	56
Arts and culture, including public television and radio	3.4	1.7	1.2	1.3	35.3	98.2	1.5	89
Foundations, including international activities	0.6	0.3	0.3	0.3	50.0	17.8	0.3	123
Total	$201.5	100.0	$91.6	100.0	45.5	6,676.5	100.0	100
1982								
Health services	$88.6	51.8	$44.4	55.0	50.1	3,074.9	47.0	117
Education/research	40.5	23.7	18.2	22.6	44.9	1,442.9	22.1	102
Religious organizations	16.0	9.4	6.8	8.4	42.5	691.2	10.6	80
Social and legal services	16.8	9.8	7.8	9.7	46.4	921.4	14.1	69
Civic, social, and fraternal organizations	5.6	3.3	2.1	2.6	37.5	305.1	4.7	56
Arts and culture, including public television and radio	2.9	1.7	1.1	1.4	37.9	89.1	1.4	100
Foundations, including international activities	0.6	0.4	0.3	0.4	50.0	18.4	0.3	132
Total	$171.0	100.0	$80.7	100.0	47.2	6,543.0	100.0	100
1977								
Health services	$43.3	47.5	$22.8	48.8	52.7	2,458.7	44.5	110
Education/research	23.7	26.0	13.2	28.3	55.7	1,279.7	23.2	122
Religious organizations	9.6	10.5	4.1	8.8	42.7	678.5	12.3	71
Social and legal services	8.5	9.3	4.3	9.2	50.6	715.1	13.0	71
Civic, social, and fraternal organizations	4.0	4.4	1.5	3.2	37.5	305.4	5.5	58
Arts and culture, including public television and radio	1.6	1.8	0.6	1.3	37.5	65.7	1.2	108
Foundations, including international activities	0.4	0.4	0.2	0.4	50.0	16.4	0.3	144
Total	$91.1	100.0	$46.7	100.0	51.3	5,519.5	100.0	100

Sources: See Table 2.2

--- = Percentage not computed.

(a) International activities are identified separately for 1987 only. For earlier years they are coupled with foundations. The parentheses indicate that the estimates are presented only for information and are not included in the column totals.

TABLE 2.7

INDEPENDENT SECTOR: ACTUAL AND ASSIGNED VALUES FOR CURRENT OPERATING EXPENDITURES, WAGES AND SALARIES AND NUMBER OF EMPLOYEES, 1987

(Full-time Equivalent Volunteers 18 Years Old or Older and are Assumed to Work 1,700 Hours per Year)

(In Billions of Dollars and Thousands of Employees)

	Current operating expenditures					Employment		
	Total (a)		Wages and salaries			Total	Paid	Volunteer
			Total					
	Including assigned values	Actual	Including assigned values	Actual	Assigned values	Including assigned volunteers	Employees	Full-time equivalents
Subsector	Amount	Amount	Amount	Amount	Amount	Number	Number	Number
Health services	$148.2	$134.2	$74.0	$61.5	$12.5	4,184.0	3,367.0	817
Education/research	71.1	62.3	36.2	28.3	7.9	2,182.3	1,666.3	516
Religious organizations	56.3	21.8	38.3	7.5	30.8	2,665.2	650.2	2,015
Social and legal services	42.4	28.4	25.6	13.1	12.5	2,015.2	1,196.2	819
Civic, social and fraternal organizations	17.7	8.6	11.3	3.2	8.1	899.3	366.3	533
Arts and culture, including public television and radio	9.3	5.2	5.7	2.0	3.7	361.7	121.7	240
Foundations	2.5	1.0	1.7	0.4	1.3	106.2	22.2	84
International activities (b)	0.7	(3.1)	0.6	(0.1)	0.6	37.0	(6.5)	37
Total	$348.2	$261.5	$193.4	$116.0	$77.4	12,450.9	7,389.9	5,061
	Percentage distribution --- rows							
Health services	100.0	90.6	100.0	83.1	16.9	100.0	80.5	19.5
Education/research	100.0	87.6	100.0	78.2	21.8	100.0	76.4	23.6
Religious organizations	100.0	38.7	100.0	19.6	80.4	100.0	24.4	75.6
Social and legal services	100.0	67.0	100.0	51.2	48.8	100.0	59.4	40.6
Civic, social and fraternal organizations	100.0	48.6	100.0	28.3	71.7	100.0	40.7	59.3
Arts and culture, including public television and radio	100.0	55.9	100.0	35.1	64.9	100.0	33.6	66.4
Foundations	100.0	40.0	100.0	23.5	76.5	100.0	20.9	79.1
International activities (b)	100.0	NA	NA	NA	NA	NA	NA	NA
Total	100.0	75.1	100.0	60.0	40.0	100.0	59.4	40.6
	Percentage distribution --- columns							
Health services	42.6	51.3	38.3	53.0	16.1	33.6	45.6	16.1
Education/research	20.4	23.8	18.7	24.4	10.2	17.5	22.5	10.2
Religious organizations	16.2	8.3	19.8	6.5	39.8	21.4	8.8	39.8
Social and legal services	12.2	10.9	13.2	11.3	16.1	16.2	16.2	16.2
Civic, social and fraternal organizations	5.1	3.3	5.8	2.8	10.5	7.2	5.0	10.5
Arts and culture, including public television and radio	2.7	2.0	2.9	1.7	4.8	2.9	1.6	4.7
Foundations	0.7	0.4	0.9	0.3	1.7	0.9	0.3	1.7
International activities (b)	0.2	NA	0.3	NA	NA	0.3	NA	0.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Sources: See Tables 2.2 and 2.3.

NA = Not applicable.

(a) Under current operating expenditures are shown totals including assigned values for volunteers and actual dollar estimates. The differences between the figures that include assigned values and the actual estimates are the estimates of assigned values for wages and salaries plus an additional 12 percent for fringe benefits (pension programs, vacations, sick leave, unemployment insurance, and others).

(b) Estimates shown in parentheses are only for information and are not included in the column totals. It is likely that paid employment and wages and salaries are included in other subsectors of the independent sector.

TABLE 2.8
INTERNAL REVENUE SERVICE: TAX-EXEMPT 501(c)(3) ORGANIZATIONS, REVENUES, EXPENDITURES, LIABILITIES, AND NET WORTH, 1974, 1975, 1979, 1982, 1983, AND 1985
(In Billions of Dollars)

	Revenues		Expenditures		Assets (a)		Liabilities		Net worth		Ratio of: liabilities to assets	Ratio of: revenues to assets
501(c)(3) organizations	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent		
Private foundations												
1985	$16.4	NA	$7.2	NA	$73.2	NA	$3.2	NA	$70.0	NA	0.04	0.22
1983	12.1	NA	5.9	NA	56.8	NA	2.9	NA	53.8	NA	0.05	0.21
1982	9.0	NA	5.5	NA	48.2	NA	2.4	NA	45.8	NA	0.05	0.19
1979	6.0	NA	3.5	NA	34.7	NA	1.5	NA	33.2	NA	0.04	0.17
1974	2.8	NA	2.7	NA	25.5	NA	1.6	NA	23.9	NA	0.06	0.11
Other than private foundations and religious organizations												
1985												
Total	$268.4	100.0	$244.2	100.0	$423.5	100.0	$186.4	100.0	$237.1	100.0	0.44	0.63
Hospitals	115.2	42.9	107.9	44.2	135.9	32.1	67.5	36.2	68.4	28.9	0.50	0.85
Schools	51.2	19.1	42.4	17.4	109.8	25.9	21.7	11.6	88.1	37.2	0.20	0.47
Other	102.0	38.0	94.0	38.5	177.8	42.0	97.1	52.1	80.7	34.0	0.52	0.57
1983												
Total*	$224.0	100.0	$207.5	100.0	$331.2	100.0	$140.5	100.0	$190.7	100.0	0.42	0.68
Hospitals	104.6	46.7	98.8	47.6	109.7	33.1	53.8	38.3	55.9	29.3	0.49	0.95
Schools	41.1	18.3	36.1	17.4	85.8	25.9	16.9	12.0	68.9	36.1	0.20	0.48
Other	78.3	35.0	72.0	34.7	135.7	41.0	69.8	49.7	65.9	34.6	0.51	0.58
1982												
Total*	$196.3	100.0	$181.3	100.0	$279.6	100.0	$116.8	100.0	$162.8	100.0	0.42	0.70
Hospitals	92.8	47.3	87.8	48.4	95.1	34.0	46.0	39.4	49.1	30.2	0.48	0.98
Schools	35.6	18.1	30.2	16.7	73.5	26.3	13.7	11.7	59.8	36.7	0.19	0.48
Other	68.0	34.6	63.1	34.8	111.0	39.7	57.1	48.9	53.9	33.1	0.51	0.61
1975												
Total*	$65.5	100.0	---	---	$108.5	100.0	$36.3	100.0	$72.2	100.0	0.33	0.60
Hospitals	41.3	63.1	---	---	37.0	34.1	15.4	42.4	21.6	29.9	0.42	1.12
Schools	19.1	29.2	---	---	46.8	43.1	15.9	43.8	30.9	42.8	0.34	0.41
Other	5.1	7.8	---	---	24.7	22.8	5.0	13.8	19.7	27.3	0.20	0.21

Sources: Internal Revenue Service, STATISTICS OF INCOME (SOI) BULLETIN, various editions and unpublished data.

NA = Not applicable.

--- = Not available.

* Totals may not add because of sampling variability and rounding.

(a) Book value.

TABLE 2.9
NONPROFIT CHARITABLE ORGANIZATIONS: REVENUE OF 501(c)(3) TAX-EXEMPT ORGANIZATIONS, EXCLUDING PRIVATE FOUNDATIONS, 1983 AND 1985
(In Billions of Dollars)

	1985							
	All		Hospitals		Schools		Other organizations	
Type of revenue	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Total contributions	$55.8	20.8	$2.6	2.3	$12.3	24.0	$40.8	40.0
Direct public contributions	24.8	9.2	1.7	1.5	5.6	10.9	17.5	17.1
Indirect public contributions (e.g. United Ways)	5.7	2.1	0.2	0.2	0.5	1.0	5.1	5.0
Government grants	25.3	9.4	0.6	0.5	6.3	12.3	18.3	17.9
Program service revenue (a)	167.9	62.6	102.4 (a)	88.9	28.8	56.3	36.7	35.9
Dues and assessments	3.8	1.4	0.2	0.2	0.2	0.4	3.3	3.2
Interest	4.5	1.7	1.6	1.4	0.9	1.8	2.0	2.0
Dividends	7.7	2.9	0.9	0.8	2.3	4.5	4.5	4.4
Net rental	0.6	0.2	0.1	0.1	0.1	0.2	0.4	0.4
Other investment income	1.7	0.6	0.2	0.2	0.2	0.4	1.4	1.4
Gain or loss on sale of assets	7.2	2.7	0.4	0.3	3.4	6.6	3.5	3.4
Net income from fund raising	1.0	0.4	0.0	0.0	0.0	0.0	1.0	1.0
Net income from sales	4.0	1.5	2.7	2.3	0.4	0.8	0.9	0.9
Other revenue	14.2	5.3	4.2	3.6	2.5	4.9	7.5	7.3
Total revenue*	$268.4	100.0	$115.2	100.0	$51.2	100.0	$102.1	100.0
	1983							
Total contributions	$46.4	20.7	$2.5	2.4	$10.2	24.8	$33.6	42.9
Direct public contributions	20.1	9.0	1.5	1.4	4.5	10.9	14.1	18.0
Indirect public contributions (e.g. United Ways)	4.3	1.9	0.4	0.4	0.3	0.7	3.5	4.5
Government grants	22.0	9.8	0.6	0.6	5.4	13.1	16.0	20.4
Program service revenue (a)	147.5	65.9	93.8 (a)	89.7	24.2	58.9	29.5	37.7
Dues and assessments	3.1	1.4	0.2	0.2	0.2	0.5	2.7	3.4
Interest	3.8	1.7	1.2	1.1	0.8	1.9	1.7	2.2
Dividends	5.8	2.6	0.7	0.7	1.6	3.9	3.5	4.5
Net rental	0.7	0.3	0.1	0.1	0.1	0.2	0.5	0.6
Other investment income	1.1	0.5	0.1	0.1	0.2	0.5	0.9	1.1
Gain or loss on sale of assets	3.1	1.4	0.3	0.3	0.9	2.2	2.0	2.6
Net income from fund raising	1.0	0.4	0.1	0.1	0.1	0.2	0.9	1.1
Net income from sales	4.9	2.2	3.1	3.0	0.6	1.5	1.2	1.5
Other revenue	6.5	2.9	2.5	2.4	2.2	5.4	1.8	2.3
Total revenue*	$223.9	100.0	$104.6	100.0	$41.1	100.0	$78.3	100.0

Sources: Internal Revenue Service, unpublished materials based on a sample of 501(c)(3) tax exempt organizations. For a published study based on this sample, see Hilgert, Cecelia, "Nonprofit Charitable Organizations, 1983," SOI BULLETIN, vol. 6, no. 4, spring 1987.

Note: This sample of tax-exempt organizations includes neither religious organizations (churches, synagogues, etc.) nor 501(c)(4) organizations (social welfare organizations and civic organizations), which are a part of the independent sector.

* Totals may not add because of rounding.

(a) A substantial proportion of program service revenue comes from government through payments from individuals using Medicare or Medicaid. This source of government funding from individuals to hospitals was not identified in the "Statistics of Income" study.

TABLE 2.10
NONPROFIT CHARITABLE ORGANIZATIONS: EXPENDITURES OF 501(c)(3) TAX-EXEMPT ORGANZATIONS, EXCLUDING PRIVATE FOUNDATIONS, 1983 AND 1985
(In Billions of Dollars)

	1985							
	All		Hospitals		Schools		Other organization	
Account	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Paid personnel	$105.2	48.7	$53.7	50.0	$21.2	53.4	$30.5	44.3
Wages and salaries	89.1	41.3	45.6	42.5	17.9	45.1	25.6	37.2
Compensation of officers	2.7	1.3	0.6	0.6	0.7	1.8	1.4	2.0
Other salaries and wages	86.4	40.0	45.0	41.9	17.2	43.3	24.2	35.1
Fringe benefits	16.1	7.5	8.1	7.5	3.3	8.3	4.9	7.1
Pension plan contributions	2.9	1.3	1.3	1.2	0.8	2.0	0.9	1.3
Other employee benefits	7.7	3.6	4.2	3.9	1.5	3.8	2.1	3.0
Payroll taxes	5.5	2.5	2.6	2.4	1.0	2.5	1.9	2.8
Supplies	18.8	8.7	13.6	12.7	2.4	6.0	2.8	4.1
Communications (telephone, postage and shipping, printing, travel and meetings)	7.4	3.4	1.0	0.9	1.6	4.0	4.8	7.0
Professional fees (fund-raising, accounting, and legal)	1.2	0.6	0.4	0.4	0.2	0.5	0.6	0.9
Occupancy	6.6	3.1	1.9	1.8	1.7	4.3	2.9	4.2
Equipment rental and maintenance	3.0	1.4	1.5	1.4	0.6	1.5	0.9	1.3
Interest	5.5	2.5	3.2	3.0	0.7	1.8	1.6	2.3
Depreciation and depletion	7.6	3.5	5.4	5.0	0.4	1.0	1.9	2.8
Other (e.g. consulting fees, insurance, employee recruitment)	60.5	28.0	26.6	24.8	11.0	27.7	22.9	33.2
Total (current operating expenditures)	$215.8	100.0	$107.3	100.0	$39.7	100.0	$68.9	100.0
Plus: Grants and benefits	27.6	12.8	0.4	0.4	2.7	6.8	24.5	35.6
Grants and allocations	19.5	9.0	0.2	0.2	2.4	6.0	16.9	24.5
Specific assistance to individuals (a)	7.5	3.5	0.1	0.0	0.3	0.8	7.2	10.4
Benefits paid to or for members	0.6	0.3	0.1	0.0	0.0	0.0	0.4	0.6
Total (expenses by function)	243.4	112.8	107.7	100.4	42.5	107.1	93.4	135.6
Plus: Payments to affiliates	0.8	0.4	0.2	0.2	0.0	0.0	0.6	0.9
Total (expenses)	244.2	113.2	107.9	100.6	42.5	107.1	94.0	136.4
Plus: Excess (deficit) for the year	24.2	11.2	7.3	6.8	8.8	22.2	8.0	11.6
Total (revenue)*	$268.4	124.4	$115.2	107.4	$51.3	129.2	$102.0	148.0

	1983							
	All		Hospitals		Schools		Other organization	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Paid personnel	$94.8	49.9	$50.6	51.3	$18.7	55.2	$25.5	44.5
Wages and salaries	80.9	42.6	43.0	43.6	16.1	47.5	21.9	38.2
Compensation of officers	1.8	0.9	0.4	0.4	0.3	0.9	1.2	2.1
Other salaries and wages	79.1	41.6	42.6	43.2	15.8	46.6	20.7	36.1
Fringe benefits	13.9	7.3	7.6	7.7	2.6	7.7	3.6	6.3
Pension plan contributions	2.8	1.5	1.5	1.5	0.7	2.1	0.6	1.0
Other employee benefits	6.5	3.4	3.7	3.8	1.1	3.2	1.7	3.0
Payroll taxes	4.6	2.4	2.4	2.4	0.8	2.4	1.3	2.3
Supplies	15.5	8.2	11.5	11.7	2.0	5.9	2.0	3.5
Communications (telephone, postage and shipping, printing, travel and meetings)	5.8	3.1	0.8	0.8	1.2	3.5	3.8	6.6
Professional fees (fund-raising, accounting, and legal)	0.9	0.5	0.3	0.3	0.1	0.3	0.4	0.7
Occupancy	6.5	3.4	2.2	2.2	1.6	4.7	2.6	4.5
Equipment rental and maintenance	2.5	1.3	1.2	1.2	0.5	1.5	0.7	1.2
Interest	4.2	2.2	2.4	2.4	0.5	1.5	1.3	2.3
Depreciation and depletion	6.1	3.2	4.2	4.3	0.3	0.9	1.6	2.8
Other (e.g. consulting fees, insurance, employee recruitment)	53.8	28.3	25.4	25.8	9.0	26.5	19.4	33.9
Total (current operating expenditures)	$190.1	100.0	$98.6	100.0	$33.9	100.0	$57.3	100.0
Plus: Grants and benefits	16.8	8.8	0.1	0.1	2.2	6.5	14.4	25.1
Grants and allocations	9.1	4.8	0.1	0.1	1.9	5.6	7.1	12.4
Specific assistance to individuals (a)	7.3	3.8	0.0	0.0	0.2	0.6	7.0	12.2
Benefits paid to or for members	0.4	0.2	0.0	0.0	0.1	0.3	0.3	0.5
Total (expenses by function)	206.9	108.8	98.7	100.1	36.1	106.5	71.7	125.1
Plus: Payments to affiliates	0.4	0.2	0.1	0.1	0.0	0.0	0.3	0.5
Total (expenses)	207.3	109.0	98.8	100.2	36.1	106.5	72.0	125.7
Plus: Excess (deficit) for the year	16.5	8.7	5.5	5.6	4.8	14.2	6.2	10.8
Total (revenue)*	$223.8	117.7	$104.3	105.8	$40.9	120.6	$78.2	136.5

Sources: See Table 2.9.

Note: Totals may not add because of rounding.
* Percent values are percentages of total current operating expenditures.

(a) Primarily payments to participants in the Teachers Insurance and Annuity Association of America and The College Retirement Equities Fund.

TABLE 2.11
501(C)(3) ORGANIZATIONS, EXCLUDING PRIVATE FOUNDATIONS: TOTAL REVENUE AND SELECTED COMPONENTS BY SIZE OF TOTAL ASSETS, 1983 AND 1985.
(All Dollar Values are in Millions, Except Size of Total Assets and Average Total Revenue Per Organization Which are in Actual Dollars)

Sources of revenue	Total	Organizations by size of total assets: Under $500,000	$500,000-$999,999	$1,000,000-$9,999,999	$10,000,000+
1985					
All organizations					
Tax files (number)	106,449	75,144	9,450	16,589	5,266
Percent	100.0	70.6	8.9	15.6	4.9
SOI sample (number)	6,168	155	82	845	5,086
Percent	100.0	2.5	1.3	13.7	82.5
Total revenue	$268,389.6	$16,911.4	$10,116.7	$34,596.7	$206,764.7
Total revenue (percent)	100.0	100.0	100.0	100.0	100.0
Selected components	83.1	87.7	92.5	84.7	82.3
Contributions, gifts, and grants	20.7	53.3	60.1	33.7	14.0
Direct public support	9.2	17.8	15.0	15.8	7.1
Indirect public support	2.1	4.8	3.2	4.2	1.5
Government grants	9.4	30.7	41.9	13.7	5.4
Program service revenue (a)	62.4	34.4	32.4	51.0	68.3
Average total revenue per organization	$2,521,298	$225,053	$1,070,556	$2,085,522	$39,264,096
1983					
All organizations					
Tax files (number)	89,052	58,275	10,574	15,433	4,776
Percent	100.0	65.4	11.9	17.3	5.4
SOI sample (number)	4,730	111	145	149	4,325
Percent	100.0	2.3	3.1	3.2	91.4
Total revenue	$224,047.8	$13,570.3	$8,236.2	$35,623.8	$166,617.5
Total revenue (percent)	100.0	100.0	100.0	100.0	100.0
Selected components	86.5	86.9	90.3	85.5	86.6
Contributions, gifts, and grants	20.7	57.7	63.6	30.1	13.6
Direct public support	9.0	16.8	18.8	13.7	6.9
Indirect public support	1.9	3.6	4.0	3.3	1.4
Government grants	9.8	37.3	40.8	13.1	5.3
Program service revenue (a)	65.8	29.2	26.7	55.4	73.0
Average total revenue per organization	$2,515,921	$232,867	$778,911	$2,308,287	$34,886,411

Sources: Hilgert, Cecelia, "Nonprofit Charitable Organizations, 1983," SOI BULLETIN, vol. 6, no. 4, spring, 1987, Table 1, pp. 38 and 39, and unpublished Internal Revenue Service data file for 1985.

(a) Program service revenue includes government payments under Medicare and Medicaid.

TABLE 2.12
RECONCILIATION BETWEEN INTERNAL REVENUE SERVICE AND INDEPENDENT SECTOR: ESTIMATES OF 1983 REVENUES FOR THE INDEPENDENT SECTOR STEMMING FROM DIFFERENCES IN UNIVERSES, DATA SOURCES, AND COMPUTATIONAL PROCEDURES
(In Billions of Dollars)

	INDEPENDENT SECTOR					Internal Revenue Service			
	Original estimates	Reconciliation adjustments Plus	Reconciliation adjustments Minus	Comparable estimates		Original estimates	Reconciliation adjustments Plus	Reconciliation adjustments Minus	Comparable estimates
Total revenue	$234.1	$13.9	$52.1	$195.9	Total revenue	$223.9	--	$29.4	$194.5
Private contributions	61.6	--	36.8	24.8	Private contributions	24.4	--	4.4	20.0
To religious organizations	--	--	31.9	--	Direct public contributions	20.1	--	4.3	15.8
To private foundations	--	--	3.0	--	Indirect public contributions	4.3	--	0.1	4.2
To civic, social, and fraternal organizations	--	--	1.9	--	Government grants	22.0	--	1.5	20.5
Payments	152.3	--	4.0	148.3	Payments	150.6	--	13.7	136.9
Government (includes government grants)	62.8	--	3.2	59.6	Dues and assessments	3.1	--	--	3.1
To civic, social, and fraternal organizations	--	--	3.2	--	Program service revenue	147.5	--	13.7	133.8
Private	89.5	--	0.8	88.7					
To civic, social, and fraternal organizations	--	--	0.8	--					
Endowment, investment income	13.5	--	8.5	5.0	Investment income	11.4	--	6.4	5.0
To religious organizations	--	--	1.1	--	Net interest and dividends	9.6	--	5.8	3.8
To private foundations	--	--	7.3	--	Net rental income	0.7	--	--	0.7
To civic, social, and fraternal organizations	--	--	0.1	--	Other investment income	1.1	--	0.6	0.5
Other receipts	6.7	9.8	2.8	13.7	Other net income	15.5	--	2.0	13.5
To religious organizations	--	--	2.5	--	Net income from fund raising	1.0	--	--	1.0
To civic, social, and fraternal organizations	--	--	0.3	--	Net income from sales	4.9	--	--	4.9
From receipts from church organizations	--	9.8	--	--	Other revenue	6.5	--	1.0	5.5
					Gain or loss on sale of assets	3.1	--	1.0	2.1
Foundation adjustments	--	4.1	--	4.1	Other adjustments without detailed estimates (a)	--	--	1.4	-1.4
From private foundations	--	3.8	--	3.8					
From community foundations	--	0.3	--	0.3					

Sources: Hodgkinson and Weitzman, DIMENSIONS OF THE INDEPENDENT SECTOR, 1986, and Internal Revenue Service, Statistics of Income, Sample of 1983 Tax Returns of 501(c)(3) Organizations, Excluding Private Foundations.

Note: See notes for Table 2.12 at end of Part I.

-- = No adjustment required.

(a) Includes foreign hospitals ($0.4), mostly foreign universities in the Middle East registered in New York State ($0.2), other foreign organizations (Canadian) ($0.2), foundations associated with state universities ($0.5), and religious organizations which may be in the independent sector ($0.1).

Notes - Chapter One

Table 1.1 - The estimates for the number of entities for "churches", farms and government can be found in the various editions of the Bureau of the Census, **Statistical Abstract of the United States**. For 1987, and for some earlier estimates, the following tables and pages in the 1989 Abstract contain the information: "churches" -Table 79, Religious Bodies, page 55; farms - Table 1078, Farms - Number and Acreage, page 627; and government - Table 445, Number of Governmental Units, page 266. Various editions of the Annual Reports of the Internal Revenue Service present data for the 25 kinds of tax-exempt organizations, of which 501(c)(3) and 501(k)(4) are included in the independent sector universe, see the 1987 Annual Report for the number of tax-exempt files for 1987, Table 20, page 61. The 25 kinds of tax-exempt organizations are described in more detail in the note to Table 1.2.

The number of nonfarm businesses are based on the number of federal income tax returns filed for sole proprietors (Form 1040, Schedule C), partnerships (Form 1065) and corporations (from various forms pertaining to this legal form of organization). Various editions of the Internal Revenue Service, SOI Bulletin contain these data in the section on Selected Historical Data. The 1987 estimates are in Table 19, page 124 of Volume 8, Number 3, Winter 1988-1989.

Table 1.2 - Type of tax-exempt organization refers to its definition under the Internal Revenue Code for tax-exempt status of organizations. The 25 kinds of tax-exempt organizations are described as follows:

501(c)(1) Corporations originated under Act of Congress, including Federal Credit Unions. These are considered instrumentalities of the United States.

501(c)(2) Title-holding corporation for a tax-exempt organization.

501(c)(3) Religious, educational, charitable, scientific, and literary organizations, and those testing for public safety, fostering certain national or international sports competitions, or working to prevent cruelty to children or animals. Includes private foundations. (Part of the independent sector universe.)

501(c)(4) Civic leagues, social welfare organizations, local associations of employees. These are organizations promoting community welfare, charitable, educational, or recreational activities. (Part of the independent sector universe.)

501(c)(5) Labor, agricultural, horticultural organizations. These are educational or instructive groups whose purposes include improving conditions of work, products, and efficiency.

501(c)(6) Business leagues, chambers of commerce, real estate boards, etc., formed to improve conditions in one or more lines of business.

501(c)(7) Social and recreational clubs which provide pleasure, recreations, and social activities.

501(c)(8) Fraternal beneficiary societies and associations, with lodges providing for payment of life, sickness, accident, or other benefits to members.

501(c)(9) Voluntary employees' beneficiary associations (including federal employees' voluntary beneficiary associations formerly covered by section 501(c)(10), providing payment of life, sickness, accident, or other benefits to members.

501(c)(10) Domestic fraternal societies and associations - lodges devoting their net earnings to charitable, fraternal, and other specified purposes. No life, sickness, or accident benefits to members.

501(c)(11) Teachers' retirement fund associations.

501(c)(12) Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, etc. These are groups with activities similar to those implied by the descriptions of class of organization beneficial to members.

501(c)(13) Cemetery companies, providing burial and incidental activities for members.

501(c)(14) State-chartered credit unions, mutual reserve funds, offering loans to members. (Exemption for building and loan associations and cooperative banks repealed by Revenue Act of 1951, affecting all years thereafter.)

501(c)(15) Mutual insurance companies or associations, providing insurance to members substantially at cost (limited to organizations with gross income of $150,000 or less).

501(c)(16) Cooperative organizations to finance crop operations, in conjunction with activities of marketing or purchasing association.

501(c)(17) Supplemental unemployment benefit trusts, providing payments of supplemental unemployment compensation benefits.

501(c)(18) Employee-funded pension trusts, providing benefits under a pension plan funded by employees, created before June 25, 1959.

501(c)(19) Post or organization of war veterans.

501(c)(20) Trusts for prepaid group legal services, as part of a qualified group legal service plan or plans. Applicable to taxable years beginning after December 31, 1977.

501(c)(21) Black lung trusts, satisfying claims for compensation under Black Lung Acts.

501(d) Religious and apostolic associations, conducting business activities for communal religious communities.

501(e) Cooperative hospital service organizations.

501(f) Cooperative service organizations of operating educational organizations, providing investment services.

521 Framers' cooperative associations, doing marketing and purchasing for agricultural producers.

Table 1.4 - National income data, excluding assigned values for volunteers and unpaid family workers, are from the Bureau of Economic Analysis, **The National Income and Product Accounts of the United States**, 1929-1982, September 1986 and **The Survey of Current Business**, July 1988, Table 6.3 B - National Income Without Capital Adjustment by Industry. National income estimates for 1977, which appear in the second edition of Dimensions, Table 1.1, page 14, have been updated based on revisions made by the Bureau of Economic Analysis. The 1984 estimates have been revised both for national income data, as well as for estimates prepared by INDEPENDENT SECTOR for the nonprofit sector. The nonprofit sector revisions, excluding assigned values, resulted in an increase of 4.0 billion dollars over the original 1984 estimates. Of this amount, 3.0 billion dollars represent an increase in fringe benefits based on information for 1984 which was not available at the time the 1984 estimate was prepared. The remaining 1.0 billion dollars represent an arithmetic error associated with 1984 wages and salaries for private elementary and secondary education.

Assigned dollar values for volunteer time are based on volunteer hours derived from three surveys of The Gallup Organization, Inc. commissioned by INDEPENDENT SECTOR, **Americans Volunteer 1981, 1985** and **Giving and Volunteering in the United States**, 1988 Edition; an article by Weitzman, Murray, "Measuring the Number, Hours Spent and Dollar Value of Volunteer Activity of Americans," in **Working Papers**, INDEPENDENT SECTOR, May 1983; and authors' estimates. The annual dollar values for volunteers represent the multiplication of the total aggregate number of full-time equivalent volunteers (1,700 hours per year) by average gross hourly earnings, as reported in the **Economic Report of the President**, 1989 Table B-44, page 358, for private nonagricultural employees, increased by 12 percent to approximate the cost of supplements to wages and salaries (pensions, unemployment, health insurance, etc.). The assigned dollar values for volunteers among the sectors of the economy are distributed for 1984 and earlier years from the estimates obtained from **Americans Volunteer 1985**. The estimates for 1987 rely on the distribution pattern of volunteer time by sector developed from estimates in **Giving and Volunteering in the United States**, 1988 Edition.

Assigned dollar values for unpaid family workers are assumed to be one-half of the average annual earnings of the self-employed multiplied by the number of unpaid family workers estimated in the Bureau of the Census, **Current Population Survey** and published in the January issues of the Bureau of Labor Statistics, **Employment And Earnings**. The 1987 estimates appear in the January 1988 issue, Table 28 - Employed civilians by age, sex and class of worker, page 186. Average annual earnings of the self-employed are estimated from data in the July issues of the Bureau of Economic Analysis **Survey of Current Business**, which provides estimates on aggregate income of proprietors (Table 1.14 - National Income by Type of Income) and on self-employed persons by industry Table 6.9 B-Self-Employed Persons by Industry.

National income, excluding assigned values, for the private nonprofit sector (independent sector and other nonprofit organizations) and government is limited to compensation by paid employees, i.e. the value of wages and salaries adjusted to include estimates of supplements to wages and salaries. Compensation of paid employees in the nonprofit sector is based on INDEPENDENT SECTOR estimates of wages and salaries augmented by adjustment factors based on the ratios in the **Survey of Current Business** of compensation of employees to wages and salaries derived from data in Table 1.15 - National Income by Sector, Legal Form of Organization, and Type of Income; Table 6.4 B - Compensation of Employees by Industry; and Table 6.5 - Wages and Salaries by Industry. Government compensation of paid employees in this table (Table 1.4) includes that of military personnel and all civilian government employees at all levels of government engaged in various types of government activities, including government enterprises. Estimates for 1984 and 1987 appear in **Survey of Current Business** July 1988, Table 6.4 B - Compensation of Employees by Industry.

Business includes all sectors except the private nonprofit sector and government. In addition to the usual industry groups

such as manufacturing and wholesale and retail trade, the business sector in this table includes private households and the rest of the world account. In addition to compensation of employees, national income for business, includes income of proprietors, corporate profits, and net interest.

Table 1.5 - The attempt is to include all persons who are actively engaged in employment. They may be working for pay, as paid wage and salary workers, or for profit as self-employed persons; or they may be receiving no pecuniary remuneration, as in the case of unpaid family workers who generally work 15 hours a week or more in the family business, and volunteers. Persons in the military are included in the estimates of government employment. Volunteers are converted to full-time equivalent employment by dividing estimates of aggregate hours volunteered by 1,700 hours. Total employment represents a combination of estimates from various sources. It mainly encompasses data generated from the statistical collection programs of both the Department of Labor and the Department of Commerce. Paid employment estimates are published in two tables in the annual issues of the **Survey of Current Business** that present annual data for the national income accounts. They are Table 6.6B-Full-Time and Part-Time Employees by Industry and Table 6.9B-Self-Employed Persons by Industry.

The volunteer estimates for 1982 and 1984 are based on volunteer hours derived from two surveys of The Gallup Organization, Inc., commissioned by INDEPENDENT SECTOR, **Americans Volunteer 1981** and **Americans Volunteer 1985**. The 1977 estimate is based on an article by Weitzman, Murray, "Measuring the Number, Hours Spent and Dollar Value of Volunteer Activity of Americans" in **Working Papers**, INDEPENDENT SECTOR, May 1983. The distribution of the estimates of full-time equivalent volunteers among the different sectors is based on a distribution pattern developed from **Americans Volunteers 1985** and **Giving and Volunteering in the United States**, 1988 Edition.

Estimates of unpaid family workers are collected in the **Current Population Survey** (Bureau of the Census), and usually appear in the January issues of **Employment and Earnings** (Bureau of Labor Statistics).

Annual estimates of the number of paid employees in the nonprofit sector are based on detailed estimates for specific subsectors such as hospitals, colleges and religious organizations, and aggregated to obtain yearly totals. Estimates for 1977 and 1982 were first prepared in connection with a study commissioned by Yale University, Program on Non-Profit Organizations, and appear in Rudney, Gabriel and Murray Weitzman, "Significance of Employment and Earnings in the Philanthropic Sector: 1972-1982," **Working Paper No. 77**, Program on Non-Profit Organizations, Yale University, 1983. Estimates for 1984 and 1987 are based on work performed at INDEPENDENT SECTOR and appear in other tables in this edition of **Dimensions**.

Employment in the business sector includes all employment except that in private, nonprofit organizations and government. In this table, business employment also includes that of private households and the rest of the world account.

Government employment encompasses all government employees, civilian and military, and at all levels of government, federal, state and local.

Table 1.6 - Total earnings from work are a composite of actual earnings and assigned values imputed for volunteers and unpaid family workers. Actual earnings are from the Bureau of Economic Analysis and appear either in the annual national income issues of the **Survey of Current Business** or at times in special publications detailing historical revisions of national income. The source for wages and salaries is Table 6.5B-Wages and Salaries by Industry and for income from self-employment, it is Table 1.14 - National Income by Type of Income.

Assigned earnings from volunteering is as described in Table 1.4 without adding into the estimates that for supplements to earnings such as pensions and health insurance. Also, the methodology for preparing estimates for unpaid family workers is described in Table 1.4.

Wages and salaries in the nonprofit sector were done in parallel with the number of paid employees in the sector as described in Table. 1.5.

For business (for-profit), wages and salaries include the sum received by all employees, except those estimated for all employees in the private, nonprofit sector and government.

Table 1.7 - Current operating expenditures are based on estimates of compensation of employees in nonprofit institutions, a component in the U.S. National Income and Product Accounts and published by the U.S. Department of Commerce, Bureau of Economic Analysis in its July issues of **Survey of Current Business**, Table 1.7-Gross National Product and Table 1.8-Gross National Product by Sector in Constant Dollars. Estimates from 1929 to 1982, in connection with a revision of the national income accounts are in **The National Income and Product Accounts of the United States, 1929-1982**, September 1986.

As defined by the Bureau of Economic Analysis, nonprofit institutions are more extensive than those for the independent sector. In addition to those organizations included in the independent sector, the Bureau of Economic Analysis includes nonprofit organizations in the manufacturing of food and kindred products, business associations, professional

membership organizations, labor unions, hotels and other lodging places, etc. Some other nonprofit institutions included in the national income accounts such as those in printing and publishing and retail trade might be considered to be in the independent sector, but have not been statistically addressed as yet.

To estimate current operating expenditures for nonprofit institutions, compensation of employees is taken to represent 55 percent of such expenditures. This is consistent with the estimate employed by Professor Dale L. Hiestand in his research paper, "Recent Trends in the Not-For-Profit Sector," p. 334, in **Research Papers**, Volume 1, 1977, sponsored by the Commission on Private Philanthropy and Public Needs. In the 1977 Census of Service Industries, "Tax-Exempt Service Organizations," total payroll for tax-exempt service organizations was $41.7 billion and expenses $85.4 billion. To estimate compensation, the supplements to wages and salaries (retirement contributions by employers, health insurance, life insurance, workmen's compensation, unemployment insurance, etc.) were estimated by applying the ratio of compensation to wages and salaries of 1.1060 from the Bureau of Economic Analysis data. The addition of $4.6 billion to wages and salaries resulted in a compensation estimate for the tax-exempt organizations of $46.1 billion. This latter estimate, divided by total expenses of $85.4 billion, is 54 percent. For an excellent summary table of tax-exempt service organizations showing payrolls as percent of expenses, see the **Statistical Abstract of the United States, 1980** Table 1519-Tax-Exempt Service Industries - Summary 1977, p. 854.

Notes - Chapter Two

Table 2.12 - An examination of the 1983 Internal Revenue Service Form 990, Return of Organization Exempt from Income Tax, filed by 501(c)(3) Organizations and included in the IRS sample formed the basis for the following tabulation detailing those out-of-scope organizations for the INDEPENDENT SECTOR universe and other elements that require adjustment for a comparable presentation of revenue data from IRS and INDEPENDENT SECTOR.

Adjustment of IRS Estimates
to compare with those for INDEPENDENT SECTOR - 1983
(In Billions of Dollars)

A.* Out-of-scope organizations	$13.5
1. Pension fund activities for teachers and others	6.5
a. Teachers Insurance and Annuity Association of America	4.1
b. College Retirement Equities Fund	2.4
c. Adjustments were not made for other retirement funds such as the YMCA Retirement fund ($82 million)	---
2. Public Sector (government-associated organizations)	3.9
a. New York City Health and Hospital Corporation	1.8
b. State universities	1.6
c. Foundations associated with state universities	0.5
d. Adjustments were not made for others such as the New York Public Library	---
3. Foreign organizations, (addresses outside of U.S.)	2.9
a. Universities	2.3
b. Hospitals	0.4
c. Other Canadian organizations (Canada Cancer Society, etc.)	0.2
d. Probably not complete	---
4. Foreign organizations, primarily from Middle East registered in New York (may not be complete)	0.2
B.* Pass through type organizations giving rise to multiple counting	7.0
1. Kaiser Foundation Health Plans (program service revenue)	2.7
2. Public contributions (i.e. from private sector) to such local and national organizations as United Way, United Jewish Appeal, Catholic Charities, etc.	4.3
C.* Netting procedures	8.7
1. Hospitals - rebates to reimbursement agents, bad debts	4.5
2. Net interest and dividends received (receipts less payments)	4.2
D.* Religious organizations	0.1
Total	29.3

* Possibly other organizations remaining which require similar adjustments such as other nonprofit health insurance plans .

PART II:
TRENDS IN PRIVATE SOURCES OF SUPPORT FOR THE INDEPENDENT SECTOR

Since colonial times, the traditional sources of support for the independent sector have been individual contributions of time, money, and goods. During the 19th and 20th centuries, foundations and corporations became additional private sources of support. To understand this sector, it is important to examine the trends in voluntary support which provide a barometer for public support of the activities of this sector and its continued vitality. This section first assesses overall trends in total private contributions (Chapter Three), then presents more detailed trends on individual giving and volunteering (Chapter Four), foundation giving (Chapter Five), and corporate contributions (Chapter Six).

CHAPTER THREE: TRENDS IN TOTAL PRIVATE CONTRIBUTIONS

Private contributions traditionally have included cash and in-kind gifts from living persons, personal bequests, foundations, and corporations. Since 1955, the American Association of Fund-Raising Counsel has been assembling annual estimates of such contributions. These estimates have been compared with the expenditures of nonprofit organizations constructed from data published by the Bureau of Economic Analysis of the Department of Commerce.

Historically, private contributions have been made not only to assist private, nonprofit organizations in their current operations, but also to support a variety of other purposes. Private donations are made for capital expenditures, such as buildings; for endowments; and for academic scholarships and fellowships. Contributions are also made to public institutions such as schools, universities, hospitals, libraries, and governments. Table 3.1 shows total contributions from all private sources in relation to current operating expenditures in nonprofit organizations and to total national income.

Although neither set of figures is precise with respect to the independent sector, the table does include most private contributions and the current operating expenditures associated with that sector. When these estimates are examined, some broad inferences can be made concerning the changing role of private contributions and their relationship to current operating expenses in the independent sector over time. Contributions as a percentage of total expenditures declined from 59.8 percent in 1960 and 1961 to a low of 31.0 percent in 1983. After 1983, contributions as a percentage of total expenditures began to increase from 31.3 percent in 1984 to 35.1 percent in 1986, then declined slightly to 33.7 percent in 1987. Much of the decline in contributions as a percentage of current operating expenditures from 1960 to 1983 can be attributed to growth in government funding in health services, education, and social welfare. Accordingly, the increase of contributions as a percentage of total current operating expenditures results from both the cutbacks in government funding to nonprofit organizations and real increases in total private contributions.

There has been some variation in total contributions as a percentage of national income from 1960 to 1987. Contributions as a percentage of national income were 2.57 percent in 1960, and declined to a low of 2.47 percent in 1966, and climbed again to 2.59 percent in 1969. During the decade of the 1970s, this percentage steadily declined to a low point of 2.07 in 1978 and 1979,

essentially revealing the inability of contributions to keep pace with inflation. Since 1980, this trend reversed: total contributions steadily increased as a percentage of national income from 2.15 percent in 1980 to a high of 2.70 percent in 1986, then declined slightly to 2.68 percent in 1987.

Even though per capita giving in current dollars increased almost sixfold (557 percent) from 1960 to 1987, per capita giving in real terms increased 30 percent from 1961 to 1969; showed no change from 1970 to 1979. Per capita giving in constant (1982) dollars peaked at $341 in 1987. Since 1960, per capita giving in constant dollars increased 73 percent from $197 in 1960 to $341 in 1987.

The decade of the 1970s was characterized by inflation. Using the base years for this report, contributions in constant (1982) dollars increased 8 percent between 1977 and 1982, and 33 percent between 1982 and 1987. This real increase in per capita contributions between 1982 and 1987 was the largest increase over this whole period.

Breaking down private contributions by source reveals some notable trends (Table 3.2). Gifts by living persons and personal bequests have remained the main source of giving over the decades. Approximately 90 percent of all contributions come from individuals, both living and dead. Foundation giving as a proportion of total giving grew rapidly during the 1960s and peaked at 9 percent of total giving in 1970. During the inflationary 1970s, foundation giving as a proportion of total giving declined to a low of 5.1 percent by 1979, then started to increase again to 6.0 percent in 1987. During the 1980s, both individual giving and foundation giving improved as the result of a better return on investments and the reduction of inflation. From 1970 to 1980, corporate contributions increased at a faster rate than all other giving. Corporate giving represented 3.4 percent of total giving in 1961 and grew, with periodic variations due to recessions, to a high of 5.8 percent of total contributions in 1984. After 1984, corporate contributions started to decline and represented 4.7 percent of total contributions in 1987.

When total individual giving is compared with population growth and total personal income (Table 3.3), similar trends emerge. Individual contributions in constant dollars were highest in the 1960s. Individual giving as a percentage of total personal income peaked at 2.29 percent in 1963, and gradually declined to a low of 1.77 percent in 1978. After 1978, it rose almost steadily to a 2.16 percent in 1986, the highest it had been since 1964. In 1987, it declined slightly to 2.14 percent. Essentially, the 1980s have been characterized by a steady and substantial increase in per capita individual giving that marks a remarkable reversal of trends that characterized the decade of the 1970s.

To put trends in individual giving into perspective, per capita individual contributions in constant (1982) dollars increased 19 percent from 1960 to 1969, by 10 percent during the decade of the 1970s, and 35 percent from 1980 to 1987. While the causes of this reversal in trends are multiple, increased individual giving in constant dollars and as a percentage of personal income can be attributed both to the decline of inflation during the 1980s and increased fund-raising efforts emerging as a result of cutbacks in federal funding for social and human services.

The distribution of total giving from individuals, foundations, and corporations from 1960 through 1987 reveals changing trends in the allocation of contributions to various types of charitable organizations (Table 3.4). Contributions to religion remained fairly steady at approximately 45 percent of total giving over three decades, hitting a low point of 41 percent during 1972 and 1973, and a high point of 50 percent in 1984. In the mid-sixties during the growth period of higher education, contributions to education reached a high point of 13.6 percent of total giving in 1965, then declined to 10 percent by 1975 where it has remained until now (1987). Contributions to health increased steadily from 8.6 percent of total giving in 1960

to 12.6 percent in 1975, then declined rather steadily to 9.2 percent in 1986. Contributions to human services reached a high point of 14.9 percent in 1963 and 1964, then declined to a low point of 9.4 percent by 1976. During the 1980s, contributions to human services increased to 11.2 percent of total giving in 1984, then declined again to 10.1 percent in 1987. The only subsector that showed a fairly steady increase in total giving throughout this period was arts and culture where contributions increased from 3.7 percent in 1960 to 6.5 percent in 1987. The trends in total contributions to education (public and private), health, and human services reflected massive increases in federal funding to these areas during the 1960s and 1970s and continued for health services during the 1980s. While human services experienced large cutbacks in federal funding in constant dollars in the 1980s, total private contributions to human services as a proportion of total private giving only increased slightly. Again, it must be recognized that real growth in total per capita giving during the 1980s was 37 percent, which increases to 47 percent when population growth is factored in, and that all subsectors participated in this growth.

Contributions of time and money are made to both the public and private, nonprofit sectors. Table 3.5 shows the distribution of household contributions and volunteer time among the sectors. In 1987, it was estimated that households made 153 million contributions, of which 81 percent of these went to the independent sector, 2 percent went to the for-profit sector (probably work-related organizations), and 17 percent went to government. In terms of the total amount of contributions contributed, 89 percent of total contributions was given to the independent sector, 1 percent to for-profit organizations, and 10 percent to government.

Of the estimated 124 million contributions made to the independent sector, 49 percent went to religious institutions, and 51 percent to other charitable organizations. Of the total amount of contributions, 76 percent went to religious institutions, and 24 percent to other charitable organizations. Of the estimated 26 million contributions made to government, 11 percent went to the federal government, 21 percent to state government, and 69 percent to local government. Of the total amount of contributions given to government, 9 percent went to the federal government, 20 percent to state, and 70 percent to local government.

In 1987, it was estimated that there were 194 million volunteer assignments, excluding informal volunteering, of which 67 percent went to the nonprofit sector, 57 percent to the independent sector, 5 percent to the for-profit sector, and 29 percent to government. In terms of full-time equivalent volunteer time, 58 percent of total volunteer time was contributed to the independent sector, 10 percent to other nonprofit organizations, 5 percent to for-profit organizations, and 28 percent to government.

Of the estimated 129 million volunteer assignments performed in the nonprofit sector, 86 percent of these assignments were in the independent sector and 14 percent to other nonprofit organizations. Within the independent sector, 47 percent of volunteer assignments were in religious institutions and 53 percent in other charitable organizations. In terms of the total amount of volunteer time contributed to the nonprofit sector, 85 percent was contributed to the independent sector and 15 percent to other nonprofit organizations. Within the independent sector, 53 percent of total volunteer time was contributed to religious institutions and 47 percent to other charitable organizations. Of the estimated 56 million voluntary assignments in government, approximately 9 percent were in the federal government, 16 percent in state, and 76 percent in local government. Within government, 7 percent of total volunteer time was contributed to federal government, 16 percent to state, and 77 percent to local government.

The distribution of contributors to charitable organizations and government varied significantly by type of charity, as shown in Table 3.6. Nearly 98 percent of all contributors to religious or-

ganizations forwarded their contributions to the independent sector; 80 percent or more to health, human services, and international organizations belonging to the independent sector, as did two-thirds or more of the contributors to arts, culture and humanities; environmental organizations; public and societal benefit organizations (social justice and civil rights); and youth development. Only in education were contributors about equally split (49 percent) between the independent sector and government.

Government, particularly at the local level, attracted more than 20 percent of the contributers to arts, culture, and humanities; public and societal benefit programs; and youth development. It had 30 percent of total contributors to environmental causes, and nearly half of all contributors to education. In all of these areas, government has programs, and it provides the bulk of elementary, secondary, and higher education.

Table 3.7 provides detail on the distribution of volunteers in the population to various activity areas in the public and private sectors. From 70 to 96 percent of all volunteers to civic, social, and fraternal organizations; fund-raising organizations for health; human services; other fund-raising organizations; international organizations; foundations; and religious organizations volunteer in private, nonprofit charitable organizations. From 55 to 63 percent of all volunteers in fund-raising and other volunteer service to education, and political organizations work for government organizations, and from 30 to 40 percent of volunteers to arts, culture; community action; recreation; and social services and welfare work for government organizations. Almost 60 percent of volunteers in recreation and work-related organizations work for other nonprofit organizations. Overall, the distribution of total volunteers by type of organization was: independent sector (57 percent); other nonprofit organizations (9 percent); for-profit organizations (5 percent); and government (29 percent). The distribution of total volunteer time by type of organization was: independent sector (58 percent); other nonprofit organizations (10 percent); for-profit organizations (5 percent); and government (28 percent).

CHAPTER FOUR: TRENDS IN INDIVIDUAL GIVING AND VOLUNTEERING

In 1988, INDEPENDENT SECTOR commissioned The Gallup Organization to conduct a national survey on the giving and volunteering behavior of Americans, as part of a planned series of biennial national surveys. This survey collected detailed information about the demographic characteristics of contributing and noncontributing households and of volunteers, the reasons for giving and volunteering, and attitudes about giving and volunteering. This survey was comprehensive in its composition as it collected information on both contributors and volunteers as well as other behavior and attitudes that influence both giving and volunteering.

Table 4.1 shows that in 1987, 71 percent of households (approximately 65 million households) contributed an average of $790 to charity or 1.9 percent of household income. Forty-five percent of adults reported volunteering an average of 4.7 hours per week. Of those 40 percent of contributing households in which the respondent also volunteered, the average household contribution was $1,021 (2.4 percent of household income), compared with $489 (1.3 percent of household income) of the 32 percent of contributing households in which the respondent did not volunteer.

Over half of all respondents surveyed reported contributing to a religious organization, averaging $715 per household for givers and $375 per household for the total sample (Table 4.2). The proportion of households giving to each of the other types of charities was much smaller. Nearly one-fourth of all respondents reported giving an average household contribution of $130 to

health organizations (including hospitals) and $210 to human services agencies in 1987. Another 19 percent reported contributing an average of $88 to youth development organizations, and 15 percent reported contributing an average of $293 to education. The average contribution per contributing household was larger for education than for any other kind of charity except religious organizations. Small proportions of respondents reported making household contributions to arts and cultural organizations, environmental causes, public and societal causes, international organizations, and foundations.

Table 4.3 shows the percentage of the population and of volunteers reporting voluntary assignments and the distribution of assignments by kind of activity in 1985 and 1987. Distribution of assignments is important because many respondents reported volunteering to more than one organization. The areas of voluntary activity showing the largest distribution of assignments in 1987: are religious organizations (16 percent); informal volunteering (15 percent); health, including fund-raising (13 percent); education, including fund-raising (12 percent); and social service and welfare, including fund-raising (10 percent). All fund-raising combined accounts for 13 percent of voluntary assignments.

From 1985 to 1987, the area that showed the greatest increase in the distribution of volunteer assignments among the population was general fund-raising which increased from 9.4 percent in 1985 to 12.7 percent in 1987. Religious organizations showed the largest decline in the distribution of total voluntary assignments from 19.7 percent in 1985 to 15.9 percent in 1987.

The Demographic Characteristics of Givers and Volunteers

The national survey provided a wealth of demographic information about givers and volunteers. Summary results are included in Tables 4.4 and 4.5. Because people were sufficiently sampled by race and income (except for the very wealthy), it was possible to compare the extent of giving and volunteering in various groups.

Generally, this survey confirmed trends shown in other surveys. Charitable giving in dollar amounts, although not in percentage of income, tends to increase with age, education, income, and occupational status. What is unique about this survey is that, for the first time, it documents the relationship of volunteering to giving. Among contributing households, those in which the respondents also reported volunteering contributed a higher proportion of their income to charity than those in which the respondent was not a volunteer. This relationship was true regardless of income, occupation, education, or, for the most part, age.

In 1987, the average household contribution for all respondents was $562, or 1.5 percent of average household income. Average hours volunteered for all respondents was 2.1 per week. All respondents were disaggregated into various groupings:

(1) All contributing households: In all, 71 percent of the respondents reported that their households contributed to charity. The average amount was $790, or 1.9 percent of their average household income. On average, respondents in this group volunteered 2.7 hours per week.

(2) Contributing households in which the respondent was not a volunteer: The 32 percent of respondents in this category reported an average contribution of $489, or 1.3 percent of average household income.

(3) Contributing households in which the respondent was a volunteer: The 40 percent of respondents in this category reported an average household contribution of $1,021 or 2.4 percent of average household income. Respondents in this group volunteered an average of 4.9 hours per week.

(4) Noncontributing households in which the respondent was not a volunteer: Twenty-three percent of the respondents reported that their households did not contribute and they did not volunteer. This group had a much lower average income ($26,257) than the average for all respondents ($34,498).

(5) Noncontributing households in which the respondent was a volunteer: Six percent of the respondents reported that they volunteered, but that their household did not contribute to charity. This group volunteered an average of 3.6 hours per week.

(6) All volunteers: Forty-five percent of all respondents reported volunteering. They volunteered an average of 4.7 hours per week, and the average household contribution for this group was $893, or 2.1 percent of average household income.

Respondents were selected to represent the national population in terms of age, sex, race, household income, marital status, and occupation. Therefore, a significant proportion of respondents (21 percent) were not heads of households and may not have had an accurate picture of their household income and household contributions. The responses of heads of households are therefore particularly important.

Table 4.5 includes the survey results for the 79 percent of respondents who reported that they were heads of households, defined by The Gallup Organization as including male heads of households, female heads, and wives of male heads of households. The average household contribution for this group was $624, or 1.7 percent of average household income ($33,036). The average hours volunteered for all respondents in this group was 2.4 per week. The average household income was slightly lower than the average for the total sample ($34,498), but average household contributions, average contributions as a percentage of household income, and average hours volunteered per week were slightly higher than the averages for the total sample. This pattern suggests that some respondents who were not heads of households may have overstated household income and understated household contributions.

Seventy-three percent of households who were heads of households reported that their households made contributions. The average was $857, or 2.1 percent of average household income. This group volunteered an average of 2.4 hours per week. The contributing households in which the head reported not volunteering (33 percent of heads of households) gave an average of $498, or 1.3 percent of average household income. The contributing households in which the head reported volunteering (40 percent of heads of households)) gave an average household contribution of $1,149, or 2.7 percent of average household income. Respondents in this group volunteered an average of 5.0 hours per week. Twenty-three percent of heads of households reported making no household contributions and not volunteering. This particular group had a significantly lower average household income ($23,830) than the average for the total group ($33,036). Approximately 5 percent of heads of households reported that they volunteered, but that their household made no contributions to charity. In all, 44 percent of heads of households were volunteers. Their average household contribution was $1,149, or 2.5 percent of average household income. They contributed an average of 4.8 hours per week.

The rest of Tables 4.4 and 4.5 provide specific findings on the dollar amount of contributions, household income, contributions as a percentage of household income, and hours volunteered per week breaking down the sample into groups based on age, sex, race, household income, employment status, occupation, educational level, religion, marital status, region, kind of community, home ownership, household size, and number of children in the household. For each group, findings are given for the group as a whole, all contributing households, contributing households in which the respondent did not volunteer, contributing households in which the

respondent did volunteer, noncontributing households in which the respondent did volunteer, and all volunteers.

Trends in the Distribution of Household Income and Household Contributions

Table 4.6 compares the income and contributions of households that gave 2 percent or more of their household income to charity and those that gave less than 2 percent. The table shows that the 63 percent of respondents providing information on both household income and contributions had an average household income of $37,567. Their households represented 68 percent of total household income, and their household contributions represented 89 percent of total contributions.

The 19 percent of households that gave 2 percent or more of their household income to charity had an average household income of $34,220, and the 43 percent of households that gave less than 2 percent had an average household income of $39,060. Households that gave 2 percent or more of their household income to charity are estimated to have 19 percent of total household income for the nation. They gave an estimated 70 percent of total contributions. Households that gave less than 2 percent of their income had 49 percent of total household income and gave 19 percent of total contributions. The 29 percent of households that did not contribute had significantly lower household incomes than all other groups and represented 24 percent of total household income.

Among the households that contributed 2 percent or more of their income, 58 percent of respondents reported volunteering and 42 percent reported not volunteering in the past month. Those who did not volunteer represented 8.2 percent of total households. Their household income was 7 percent of total household income, and their contributions represented nearly one-fourth (23 percent) of total contributions. Those who volunteered represented 11 percent of total households. Their household income was 12 percent of total household income, and their contributions represented nearly half (46 percent) of total contributions.

These estimates projected from the survey findings confirm that household income is but one of the factors in giving. When household contributions are viewed in terms of the dollar amount given, another picture emerges as shown in Table 4.7. Half of all respondents reported that their households contributed less than $1,000 and approximately 14 percent reported that their household contributed $1,000 or more. Households contributing $1,000 or more gave 67 percent of all individual contributions, and on average contributed 5.7 percent of their household income to charity. Their average household income was $48,131. Most people who contribute are not affluent (Table 4.8). In fact, the 60 percent of households with an average household income $30,000 or less gave nearly half (48.1 percent) of total contributions in 1987.

Table 4.9 provides a grid summarizing average household contributions to charity and the patterns of giving by contributors to one type of charity who also gave to other charities. For example, households that contributed to religion gave an average of $715 in 1988. Such contributors also gave to other causes. For example, 21.3 percent contributed an average of $1,098 to religion while giving $300 to education; 6.0 percent contributed an average of $1,044 to religion while giving an average of $247 to international causes; 25.5 percent contributed an average of $1,057 to religion while giving an average of $101 to youth development; and 31.8 percent contributed an average of $933 to religion while giving $128 to health. Even when each type of charity is looked at separately, from two-thirds to 75 percent of all contributors to all types of charities also contributed to religion. The only exception was in the environment, where 58 percent of those households that contributed to environmental causes also

contributed to religion. Approximately 35 percent of households contributed to both religious organizations and other charities, as shown in Table 4.10. They accounted for two-thirds of the total contributions to other charities while 18.6 percent of households that contributed only to other charities accounted for the other third. Households that contributed to religious organizations only (17.4 percent) and to religious organizations and other charities (35.1 percent) together gave 89 percent of total contributions in 1987.

Over half of the households (52 percent) contributed to religion and other charities (54 percent) in 1987, as shown in Table 4.11. While 17 percent of households contributed to only religious organizations and 20 percent contributed only to other, nonreligious charities, 34 percent of households representing nearly half of all contributing households (47 percent) contributed both to religious organizations and other charities. These contributors gave 2.8 percent of their average household income ($41,643) to charity, compared with 2.0 percent of their average household income ($28,096) for those who gave only to religious organizations, and 0.9 percent of their household income ($38,450) for those who contributed only to other charities.

Active involvement in religious organizations has a marked impact on giving behavior (Table 4.12). Persons who attended church regularly were far more likely to give a higher percentage of their household income to charity. Those households that contributed under $1,000 or an average of 0.73 percent of household income had a much lower proportion of weekly church attendees (27.8 percent) than households that contributed $1,000 or more (54.8 percent) representing 5.66 percent of their average household income.

Trends in Volunteering

Approximately 80 million adults 18 years of age or older or 45 percent of the adult population volunteered an average of 4.7 hours per week in 1987 (Table 4.13). They contributed 19.5 billion hours in both informal volunteering, which includes helping neighbors in such activities as baby-sitting, taking elderly neighbors shopping or to the doctor, etc., and formal volunteering in which people made specific time commitments to various voluntary organizations. The 14.9 billion hours given in formal volunteer commitments is the equivalent of 8.8 million full-time employees valued at nearly $150 billion.

In 1987, 26.7 percent of volunteers contributed five or more hours per week while another 27.8 percent gave less than one hour (Table 4.14). The rest (45.4 percent) volunteered between one and five hours per week. As the average hours volunteered per week increased, so did contributions as a percentage of average household income. The percentage of household income contributed increased from 0.9 percent for those who did not volunteer at all to 3.0 percent for those who volunteered six or more hours per week (Table 4.15).

The proportion of the population volunteering has declined somewhat--from 52 percent in 1981 to 45 percent in 1988 (Table 4.16). The decline may not be as great as shown in the percentages because the methodologies of the surveys changed between 1980 and 1985; the surveys were conducted at different times during the year, and there is an error rate of plus or minus 3 percent on the 1980 and 1985 surveys and plus or minus 2 percent on the 1988 survey. The population groups where the decline has been most noticeable is among 18 to 24 year-olds, down from 54 percent in 1980 to 43 percent in 1985, but holding steady at 42 percent in 1987. Persons between 25 and 34 years old showed a recent decline from 53 percent in 1985 to 45 percent in 1987. These two groups comprise the majority of single persons where volunteering dropped from 58 percent in 1980 to 39 percent in 1985 and then held steady in 1987 at 40 percent. These groups had the highest proportion of volunteers in 1980; by 1987, single people were less likely to volunteer than people be-

tween 55 and 64 years of age, or married couples. Some of the explanations given for this decline of volunteering among young people is a change in values to a more selfish society; a lack of emphasis on the part of educational institutions to encourage and to teach about the importance of community service; and the delay in the age at which young people marry. Since 1985, schools, Congress, and numerous voluntary organizations have moved to redress this imbalance. The fact that no further decline in volunteering among these groups occurred between 1985 and 1987 may be the result of their combined efforts.

Involvement in religious organizations has a marked impact on volunteering (Table 4.17), as shown above in giving. While 45 percent of adults reported volunteering nationally in 1987, of the 61 percent of adults who reported attending religious services in the past six months, 51 percent volunteered; among the 29 percent who reported attending religious services weekly, 56 percent volunteered. Among those who did not attend church within the last year or ever, 38 percent volunteered. Among those who attended church regularly by age, compared with nonchurchgoers, participation was much higher among those age groups where the decline nationally has been most noticeable. Fifty-five percent of young people 25 to 34 years of age who attended church weekly volunteered compared to 35 percent among nonchurch attendees.

Indicators of Giving and Volunteering

Personal goals also influence giving and volunteering, as shown in Table 4.18. Those individuals who reported that making contributions to charities, or strong commitments to a religious organizations, or giving time to charities, or to be active in civic, social, and community affairs were absolutely essential personal goals gave and volunteered in much higher proportions than the population who did not report these goals as very essential. For example, the 29 percent of respondents who reported that making a strong commitment to a religious life was very essential, and who both gave and volunteered contributed 3.8 percent of their average household income, compared to a national average of 2.4 percent among those who gave and volunteered. Similar results occurred among the 13 percent who reported that giving money to charities or giving time to charitable causes (9 percent) were absolutely essential percent goals.

Both behaviors and personal goals are good predictors of giving (Table 4.19). The five major indicators that predict that people are most likely to give 2 percent or more of their household income to charity are: (1) weekly attendance at religious services; (2) a high level of activity in civic, social, and community affairs; (3) a belief that it is absolutely essential to make contributions to charitable and religious organizations; (4) giving more volunteer time today than three years ago; and (5) a belief that it is absolutely essential to make a strong commitment to a religious spiritual life. Both behaviors and specific personal goals are good predictors of generous giving.

Most volunteers reported that they first learned about their volunteering activity by being asked by someone (40 percent), or by participating in an organization (39 percent), as shown in Table 4.20. In 1988, the primary reasons volunteers gave for first volunteering were: (1) they wanted to do something useful to help others (56 percent), (2) they enjoyed doing the work, and (3) they had an interest in the work or activity (Table 4.21). These are also the major reasons volunteers gave for continuing to be involved.

Attitudes About Giving, Volunteering, and Charitable Organizations

Three-quarters of Americans thought that they should volunteer to help others elsewhere (Table 4.22), yet half of these Americans did not

volunteer in 1987 (Table 4.23). Three-quarters of Americans also believed that it is their individual responsibility to give to charity (Table 4.24), yet 27 percent of this group did not contribute to charity in 1987 (Table 4.25). While 57 percent of contributors were satisfied with the amount they contributed to their religious organization, 36 percent were not (Table 4.26). When respondents were asked how much income they thought they should try to give to charity, one-quarter of respondents replied between 0 and 5 percent; another one-quarter responded 5 percent or more, and half of all respondents either did not know or gave no answer (Table 4.27). Although only 5 percent responded that they should give less than 1 percent of income, 32 percent of households actually did give less than 1 percent; although 25 percent of respondents thought they should give 5 percent or more of their income to charity, only 9 percent of households did contribute that much. Half of the population had no clear standard for giving.

Similar results were found on the question relating to how many hours a week respondents thought they ought to try to volunteer, which was compared with their actual behavior (Table 4.28). Although only 3.5 percent of respondents reported that they should not volunteer at all, 55 percent did not volunteer. Of the 9.5 percent of respondents reported that they should volunteer five or more hours per week, 12 percent actually did. Half of all respondents either did not know how many hours they should try to volunteer or did not answer the question, again indicating that there is no readily available standard for volunteering.

For the most part, Americans have positive attitudes about charities (Table 4.29). They agree that charities play an important role in U.S. society (86 percent) and that charities are needed more today than five years ago (71 percent). There is less agreement on whether charities, on the whole, spend their money wisely. Less than half (45 percent) agreed with that statement, and another 22 percent responded that they were not sure. Less than half of respondents (48 percent) agreed with the statement that charities are more effective today than five years ago, and another 27 percent responded that they were not sure. Responses to these last two questions indicate that a significant percentage of the public do not have adequate knowledge to form an opinion about charitable organizations.

Regional Surveys on Giving and Volunteering

Several regional surveys on giving and volunteering have been conducted since 1986, revealing some differences among cities, states and regions, and with the national survey (Table 4.30). The methodologies of most of these surveys vary and, therefore, direct comparisons need to be made with some caution. These regional surveys used telephone or a combination of telephone and mail, while the national survey was conducting using in-home personal interviews. Most cities report from the telephone survey that from 71 to 86 percent of their households reported contributing. The areas that reported the highest proportion of contributors were Cleveland (86 percent), Detroit (86 percent), Wyoming (82 percent), and New York City (80 percent). The areas that reported the highest proportion of volunteers were Wyoming (72 percent), Cleveland (63 percent), Denver (60 percent), Milwaukee (55 percent), and the state of Washington (53 percent), as shown in Table 4.31. An overwhelming majority of Americans, regardless of where they reside believe that it is their individual responsibility to give what they can to charity and to volunteer to help others elsewhere (Table 4.32).

International Comparisons on Giving and Volunteering

Comparisons of giving and volunteering patterns among nations is fraught with difficulty. Nations may have different systems of health and welfare, and different expectations about an

individual's responsibility to community. Table 4.33 compares individual contributions as a percentage of personal income in Canada, the United Kingdom, and the United States from 1970 to 1985. Individual contributions in Canada in 1985 were 0.76 percent of personal income compared with 0.52 percent in the United Kingdom, and 1.99 percent in the United States. While Americans give three to four times as much as a percentage of income than Canadians or the British, those nations have national health plans and larger social welfare programs.

Table 4.34 provides a comparison of total contributions from individuals, corporations, and foundations as a percentage of gross domestic product in each of the three nations, as well as the percentage of total contributions represented by each. In 1985, total contributions represented 0.72 percent of the gross domestic product in Canada, 0.55 percent in the United Kingdom, and 1.90 percent in the United States. Individual giving represents the largest proportion of total contributions in Canada (88.0 percent), the United Kingdom (81.3 percent), and the United States (88.0 percent). Corporations represent a larger portion of total contributions in Canada (7.2 percent), compared with the United Kingdom, and the United States each (5.9 percent). In contrast, foundation giving represented a larger proportion of total giving in the United Kingdom (12.8 percent), compared with the United States (6.5 percent), and Canada (4.8 percent).

Attitudes toward individual giving and the responsibilities of government vary somewhat between the British and Americans. Whereas, eight out of ten Americans and British agree that it is the responsibility of government to take care of people who cannot take care of themselves, only 7 of the British agree that the government is spending too much money on programs to help the poor, compared to 22 percent of Americans. A much higher proportion of Americans believe that it is the responsibility of individuals to give what they can to charity (75 percent) than British (46 percent).

CHAPTER FIVE: TRENDS IN FOUNDATION GIVING

There were 27,661 foundations in 1987 according to the Foundation Center. Between 1975 and 1980, the number of new foundations increased by barely 1 percent (Table 5.1). This miniscule increase resulted from a drop of 447 in the number of foundations between 1979 and 1980. Much of the decline or lack of growth in the formation of new foundations has been attributed to the increased regulation and taxation of private foundations, especially following the Tax Reform Act of 1969. Since both the tax rate and the payout requirement were liberalized in the Tax Acts of 1976, 1981, and 1986, the formation of foundations started to increase during the 1980s. Between 1980 and 1987, 5,573 new foundations were formed, an increase of 25 percent.

Between 1975 and 1980, total assets grew by 60 percent, but with some deregulation and good performance of the stock market, and the formation of new foundations, total assets which were $48.2 billion in 1980 increased by 140 percent to $115.4 billion in 1987. Between 1975 and 1980, total grants made by foundations increased 77 percent. From 1980 and 1987, total grants made by foundations nearly doubled (94 percent), from $3.4 billion in 1980 to $6.7 billion in 1987. From 1975 to 1980, grants as a percentage of total assets increased from 6.5 percent to 6.8 percent. After reaching a high of 8.0 percent in 1981, grants as a percentage of total assets declined to 5.8 percent in 1987, indicating that the decline in assets that had typified the 1970s reversed in the 1980s.

There are four types of foundations: independent, operating, company-sponsored, and community (Table 5.2). Independent foundations are defined as private nonoperating grantmaking foundations or company-sponsored foundations. Operating foundations are private

foundations that use their resources primarily to conduct research or provide services, and whatever grants they make are used to directly support the foundations' programs. Both independent and operating foundations tend to rely on endowment income, usually provided by a single person or family. Company-sponsored foundations are private foundations separately instituted by corporations which provide endowments, annual contributions, or both. Community foundations that rely on contributions from several donors are defined as public charities. Of the 27,661 grantmaking foundations in operation in 1987, approximately 95 percent were independent grantmaking and company-sponsored foundations, 4 percent were independent operating foundations, and 1 percent were community foundations.

Independent, operating, and company-sponsored foundations, which qualify for maximum tax-deductible gifts, have been subject to restrictive regulations since the Tax Reform Act of 1969. One such regulation subjected foundations to a 4 percent excise tax on net investment income; Congress reduced the tax to 2 percent in 1978 and 1 percent in 1984. Another restriction of the 1969 Act imposed an annual giving ("payout") requirement on foundations of 5 percent of adjusted net income, or a variable percentage of the market value of assets, whichever was higher. The 1981 Economic Recovery Tax Act revised it again to require a payout of 5 percent of the market value of assets.

The number of foundations with assets of $10 million or more grew 170 percent from 471 in 1977 to 1,272 in 1987 (Table 5.3). These foundations held 70 percent of the assets of all foundations in 1977 and gave out 55 percent of all grants. By 1987, this group of foundations represented 82 percent of total assets and 67 percent of the total grants made. Between 1977 and 1987, the number of foundations qualifying for listing in *The Foundation Directory* (assets of $1 million or more than $100,000 in grants in the most recent year of record) increased 111 percent--from 3,138 to 6,615 (Table 5.4). Independent foundations accounted for about 79 percent of all foundations qualifying for this *Directory* in 1977 and 81 percent in 1987. They held 89 percent of the assets in 1977 and 85 percent in 1987. Company-sponsored foundations, which were among the growing new group of private foundations in the 1960s and 1970s, grew 66 percent from 545 in 1977 to 904 in 1987. These company-sponsored foundations represented 17 percent of foundations qualifying for the *Directory* in 1977 and 14 percent in 1987. Community foundations qualifying for the *Directory* grew 116 percent, but maintained the same percentage as a proportion of all foundations (2.6 percent) in 1977 as in 1987. The forty-two operating foundations which represented 1.3 percent of the foundations qualifying in 1977 grew 264 percent to 153 in 1987, and represented 2.3 percent of the foundations in the *Directory*. Although the foundations listed in the 12th edition of *The Foundation Directory* made up only 24 percent of all foundations, they held 93 percent of total assets and gave 96 percent of total grants in 1987.

Of the 6,615 foundations qualifying for the 12th edition of *The Foundation Directory*, 19 percent were formed before 1950, 48 percent between 1950 and 1969, and 29 percent between 1970 and 1987 (Table 5.5). While foundation growth slowed in the 1970s, it picked up during the 1980s, indicating that deregulation has had a positive impact on the establishment of new foundations.

The largest private independent grantmaking foundations in the *Directory* represented 29 percent of the assets of the qualifying independent grantmaking foundations, and gave 24 percent of total grants (Table 5.6). The fifteen largest company-sponsored foundations held 23 percent of the assets of their group and awarded 19 percent of the grants. The twelve largest operating foundations held 84 percent of the assets of their group and awarded 54 percent of the grants. The fifteen largest community foundations held 62 percent of the assets of this type of foundation and awarded 49 percent of the grants.

Foundation funding patterns changed somewhat between 1982 and 1987. Foundation funding of education as a proportion of total funds given declined the most, from 23.9 percent of total funds awarded in 1982 to 17.5 percent in 1987 (Table 5.7). By contrast, foundation funding for health increased the most, from 20.9 percent to 23.2 percent of total grants given, and funding for science increased from 6.5 percent to 7.5 percent and social science from 6.9 percent to 8.2 percent. The largest decline in foundation funding among recipients from 1982 to 1987 was among private colleges and universities, down from 23.1 percent of total dollars in grants in 1982 to 17.1 percent in 1987 (Table 5.8). Overall, funding to all types of educational institutions dropped from 42.5 percent of total funds given in 1982 to 34.7 percent of total funds in 1987. On the other hand, total grant dollars to research institutes increased from 5.2 percent in 1982 to 10.0 percent in 1987, and to associations and professional societies, from 6.3 percent to 10.0 percent over this same period.

Foundation funding by type of support also changed between 1984 to 1987 (Table 5.9). Funds for capital support, endowments, fellowships and scholarships, and matching and challenge grants increased as a proportion of total grants, while funding for continuing support, general/operating funds, and research remained about the same.

While foundation grants for special populations remained about the same or increased slightly for most minority and ethnic groups, grants for children and youth increased from 8.9 percent of total grants ($132.4 million) in 1982 to 12.3 percent ($317.2 million) in 1987 (Table 5.10). This large increase reflects the increasing recognition of the plight of children in our society. Grants to blacks also increased from 2.2 to 3.2 of total grant dollars awarded, as did grants for handicapped persons which increased from 2.0 percent to 3.3 percent from 1982 to 1987.

Foundations use various management patterns and investment strategies to manage the assets of foundations. In a recent study conducted for the Council on Foundations, it was found that 59 percent of all foundations had assets managed by staff or managers only, and 41 percent had assets managed by the boards of foundations (Table 5.11). Management of assets by staff or managers was more common in large foundations (85 percent) than in medium (67 percent) or small foundations (59 percent). Although, overall, 58 percent of foundations had none of their assets managed externally, this was more likely to be true in small foundations (59 percent), than in medium (25 percent), or large foundations (13 percent).

Large foundations were more likely to engage in a moderately high risk level in their investment strategies (57 percent) than medium (38 percent) or small foundations (24 percent). Large foundations also showed a higher average annual total return rate on their asset investments (14.9 percent) than medium (14.7 percent) or small foundations (12.1 percent), as shown in Table 5.12. Other than small foundations, both medium and large foundations had a higher annual return rate than a composite control group (weighted with 60 percent stock, 30 percent fixed income securities, and 10 percent cash or cash equivalents) which averaged 13.5 percent annually.

CHAPTER SIX: TRENDS IN CORPORATE CONTRIBUTIONS

Corporate contributions have become an important source of funding for nonprofit institutions over the years (Table 6.1). Corporate contributions grew from $482 million in 1960 to an estimated $4.6 billion in 1987. Corporate contributions as a percentage of income before taxes have varied with the economy, ranging from 0.97 percent in 1960 to 1.66 percent in 1987. In contrast to trends in individual and foundation giving, corporate contributions increased more rapidly during the 1960s (up 189 percent) and the 1970s (187 percent) than in

the 1980s (95 percent). The slowdown in the growth in corporate contributions during the 1980s is due to several factors including a leveling off of the growth of the number of corporations that contribute, a deep recession at the beginning of the 1980s, an increase in the price of giving due to the lowering of the corporate tax rate from 46 percent to 34 percent as a result of the Tax Reform Act of 1986, and a major restructuring of the U.S. economy.

Corporate contributions are made either directly or through company-sponsored foundations. Although there is no reliable estimate of the exact number of company-sponsored foundations, the Foundation Center listed 904 company-sponsored foundations in 1987 in the 12th edition of *The Foundation Directory*. These foundations held 4.6 percent of the total assets of foundations in the Directory, and gave out approximately 20 percent of the total grants in that year (Table 5.4 presented earlier).

In an update to his last study of all corporations that reported to the Internal Revenue Service, Hayden Smith, senior vice president of the Council for Aid to Education, found that of the 1.6 million corporations reporting net income in 1982, 64 percent did not report any contributions to charity (Table 6.2). However, some interesting new trends emerged while 4 percent (approximately 59,000 corporations) gave 5 percent or more of their net income before taxes in 1977, nearly 10 percent (approximately 156,000 corporations) gave 5 percent in 1982. In 1977, corporations giving 5 percent or more of their net income gave 25 percent of all corporate contributions; by 1982, these corporations gave 38 percent of total corporate contributions.

The total contributions reported by this 5-percent-plus group of companies increased from $437 million in 1977 to $627 million in 1981, an increase of 9.4 percent per year on the average. In 1982, the contributions of this group jumped to $1.061 billion, a gain of 69 percent in one year. The $434 million increase for this group of companies in 1982 was greater than the $353 million increase in contributions for the entire corporate community. [One may presume that in the absence of the change in the tax law there would have been a small decrease in total contributions.] For this group, average contributions reported per company went up from $4,921 in 1981 to $6,809 in 1982, a jump of 38.4 percent. However, in neither 1981 nor 1982 was the average as high as it was in 1977, $7,441. It is apparent that the large increase in the number of firms in this group was made up of companies that were, on the average, very small donors. While it is clear that most of these companies are relatively small firms, there were so many of them that in the aggregate they accounted for a very large share of all corporate contributions, about one-fourth of the total in both 1977 and 1981. In 1982, however, the companies in this group accounted for an astonishing 37.7 percent of total corporate contributions.

In 1977, 5 percent of all corporations contributed between 2 and 5 percent of their net income before taxes and gave 26 percent of all grants. By 1982, this group had grown to 7 percent of all corporations and they contributed 27 percent of all grants. Taking both groups together, by 1982, a total of 16 percent of corporations gave 2 percent or more of their income to charity and accounted for nearly two-thirds (65 percent) of total corporate contributions.

The Conference Board conducts an annual survey of corporate contributions weighted toward larger companies. They found that 8.3 percent of their sample companies contributed 5 percent or more of their income to charitable organizations, up from 5.6 percent in 1984 (Table 6.3). Among industry groups, insurance companies showed the greatest growth in 5-percent-plus companies, increasing from 6.9 percent in 1984 to 21.7 percent of all insurance companies in 1987. Manufacturing companies also showed an increase from 5.4 percent in 1984 to 10.2 percent in 1987.

In 1982, there were 2.3 million corporations, and 79 percent made no contributions to charity

(Table 6.4). Even among the 1.6 million corporations with net income, 64 percent made no contributions. Twenty-three percent of this group made contributions of $500 or less and accounted for 2.1 percent of total corporate contributions. While there were only 322 corporations (representing 0.02 percent of all corporations with net income) that contributed $1,000,000 or more, they contributed 50.3 percent of total corporate contributions, or an average of $4.4 million per corporation (Table 6.5). They gave 1.74 percent of their net income compared to the 64 percent of corporations that gave $500 or less, or 0.50 percent of their net income in contributions. While corporations reporting contributions in 1977, on average gave 0.87 as a percentage of net income, by 1982, due to changes in the economy, they were contributing 1.50 percent of their net income.

Corporations can make tax deductible contributions in cash, securities, company products, and property and equipment. In 1987, according to the Conference Board, the distribution was as follows: 78.2 percent in cash, 0.3 percent in securities, 11.2 percent in company products, and 10.4 percent in property and equipment (Table 6.6).

Corporate contributions may well be understated. Many corporations deduct contributions as business expenses rather than reporting them as charitable contributions. For the past few years, the Conference Board has conducted a survey of corporate assistance expenditures or contributions that are not taken as charitable contributions. In 1987, 136 companies provided $186 million in assistance expenditures to charitable organizations that were not reported as charitable contributions. These included cash disbursements, loan of company personnel, donation of products and property, use of corporate facilities or services, and loans at below-market yields (Table 6.7). These large amounts of money from a small sample of the larger corporations lend credence to the idea that a substantial amount of corporate contributions from the two million active corporations is not reported as charitable contributions, and, therefore, total corporate contributions (or those contributions that are reported as a deduction on the tax form) are understated.

When corporations are viewed by asset size (Table 6.8), nearly 82 percent of all corporations with net income had assets under $500,000 in 1982. These corporations held 2.4 percent of total assets, had 9.3 percent of the total net income, and gave 7.1 percent of total contributions. Corporations with assets of $100 million or more comprised 0.2 percent of all corporations, held 81.2 percent of the assets, had 63.4 percent of total net income, and contributed 62.8 percent of total corporate contributions.

The possibility of a growth rate in corporate contributions similar to the 1970s and early 1980s is questionable. In 1988, the Council on Foundations sponsored a survey of current and future chief executive officers of corporations conducted by The Daniel Yankelovich Group and found that future CEOs were far less likely to give time to volunteering percent) than current CEOs, as shown in Table 6.9. Future CEOs were more likely to spend less than two hours on volunteering (36 percent) than current CEOs (25 percent), and half as likely to be very active (7 percent)--that is volunteering five to ten hours per week, compared to current CEOs (13 percent). Some of the lower level of involvement among future CEOs than current CEOs could be due to their current position; that is, upon attainment of a CEO position, they could increase their involvement in philanthropic activities.

These trends are even more dramatic when the 1988 survey responses are compared to a similar survey conducted in 1982 (Table 6.10). While 36 percent of all CEOs reported that they were very active in their community in 1982, only 31 percent reported being very active in 1988. However, only 14 percent of future CEOs reported that they were very active. While 49 percent of current CEOs reported that they personally gave a great deal to nonprofit organizations in 1982, this percentage dropped

slightly to 46 percent in 1988. Among future CEOs, however, only 24 percent reported that they personally gave a great deal to nonprofits. While a large proportion of future CEOs were under the 50 years of age (64 percent) compared to current CEOs (33 percent), a much smaller proportion of younger CEOs than current CEOs seem to have commitments in time or money to their communities. Should these trends not change over the next decade, there is less likelihood that corporate contributions will increase, since these programs are highly dependent on the interest and commitment of the CEOs.

Corporations give heavily to education, health and human services, arts and culture, and civic and community services (Table 6.11). In 1987, the distribution of total corporate contributions among the Conference Board survey respondents was as follows: education (37 percent), health and human services (27 percent), civic and community services (14 percent), arts and culture (11 percent), and other charities (11 percent). Trends in the distribution of total contributions show a change since 1977. While the proportion of corporate funds given to education and arts and culture have remained about the same from 1977 through 1987, funds to health and human services declined from 38 percent in 1977 to 27 percent in 1987. On the other hand, funds to civic and community services and other charities increased.

Manufacturing companies provide the bulk of corporate contributions (Table 6.12). Even though manufacturing companies declined from 11 to 9 percent of total corporations reporting net income between 1977 and 1982, they still contributed 51 percent of all corporate contributions in 1982, which was the same as in 1977. Even though services increased from 22 to 30 percent of corporations reporting net income over this period, their contributions increased from 4 percent to 7 percent of total corporate contributions.

Estimating total corporate contributions is not an easy task. While the Conference Board survey over the years has reflected changing trends fairly accurately, during the past decade with the enormous changes taking place in the corporate sector, trends in the larger corporations surveyed by the Conference Board do not adequately describe trends throughout the corporate community (Table 6.13). In a comparison of the Conference Board survey and all the corporations reporting charitable contributions to the IRS, the Conference Board sample shows a heavier weighting to manufacturing companies. In that year, they show manufacturing as responsible for 75 percent of total corporate contributions while calculations of the IRS returns show contributions from manufacturing companies at 51 percent. Comparing the Conference Board sample with the IRS returns also reveals that their sample does not reflect the changing size of the retail trade or service industries.

Until there is some stabilization in the corporate community, accurate sampling will be difficult. Table 6.14 also provides another demonstration of the kinds of changes taking place in the corporate community. Of the twenty largest company-sponsored foundations listed by the Foundation Center in 1983-84, most had changed their ranking by 1987. Eight corporate foundations on the top twenty list in 1987 did not appear at all in 1983-84. Other corporate foundations such as the Dayton Hudson Foundation, the Bank America Foundation, and the Aetna Life and Casualty Foundation were no longer among the top twenty company-sponsored foundations in 1987 as they were in 1983-84. Only one company-sponsored foundation held the same rank over these three to four years, the General Motors Foundation which ranked as second in total giving.

The major sources of private contributions are gifts from individuals, foundations, and corporations. During the 1980s, gifts from individuals and foundations grew at a faster rate than corporate contributions, just reversing the trends of the 1970s. Current trends suggest that private giving from all these sources will continue to grow in future years, but at a slower pace than

during the first half of the 1980s. Growth in corporate contributions will depend on stabilization among industries and real economic growth, while the rate of growth in giving from individuals, particularly wealthy individuals, may slow down due to recent changes in the tax laws.

References--Part II

American Association of Fund-Raising Counsel Trust for Philanthropy. *Giving USA: Annual Report 1989*. New York: American Association of Fund-Raising Counsel Trust for Philanthropy, 1989.

Arlett, Allan, Bell, Phelps, and Thompson, Robert W. *Canada Gives: Trends and Attitudes Towards Charitable Giving and Voluntarism, 1988*. Toronto: The Canadian Centre for Philanthropy, 1988.

Charities Aid Foundation. *Charity Household Survey, Second Edition*. United Kingdom: Charities Aid Foundation, 1988.

The Conference Board. *Annual Survey of Corporate Contributions*. Various editions. New York: The Conference Board.

The Daniel Yankelovich Group, Inc. *The Climate for Giving: The Outlook of Current and Future CEO's Prepared for Corporate Leadership Project*. Washington, D.C.: Council on Foundations, 1988.

Executive Office of the President, Council of Economic Advisers. *Economic Report of the President, 1989*. Various editions. Washington, D.C.: Government Printing Office.

The Foundation Center. *The Foundation Directory, 12th Edition*. New York: The Foundation Center, 1989.

_____. *Foundations Today*. 6th edition. New York: The Foundation Center, 1989.

_____. *National Data of Foundations*. Various editions. New York: The Foundation Center, 1989.

The Gallup Organization, Inc. *Americans Volunteer 1985*. Washington, D.C.: INDEPENDENT SECTOR, 1986.

Hodgkinson, Virginia A., and Weitzman, Murray S. *Giving and Volunteering in the United States*. Washington, D.C: INDEPENDENT SECTOR, 1988.

Salamon, Lester M., and Voytek, Kenneth P. *Managing Foundation Assets*. New York: The Foundation Center, 1989.

Smith, Hayden W. *A Profile of Corporate Contributions*. New York: Council for Financial Aid to Education, 1983.

U.S. Department of Commerce. Bureau of Economic Analysis. *The National Income and Product Accounts of the United States, 1929-1982*. Washington, D.C.: Government Printing Office.

_____. Bureau of Economic Analysis. *Survey of Current Business*. Various issues. Washington, D.C.: Government Printing Office.

White, Arthur H. and Bartolomeo, John S. "The Future of Corporate Philanthropy in America" in *Corporate Philanthropy*. Washington,D.C.: Council on Foundations, 1982.

TABLE 3.1

TOTAL GIVING: PRIVATE CONTRIBUTIONS COMPARED WITH CURRENT OPERATING EXPENDITURES FOR ALL NONPROFIT ORGANIZATIONS, NATIONAL INCOME, AND POPULATION, 1960-1987

(Totals in Billions of Dollars and Millions of People; Per Capita Contributions in Actual Dollars)

Year	Private contributions	Current operating expenditures	National income	Population (midyear)	Contributions as a percentage of		Per capita contributions Column (1) divided by column (4)	
					Expenditures	National income	Current dollars	Constant (1982) dollars
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1987	$97.8	$290.5	$3,644.4	243.9	33.7	2.68	$401	$341
1986	91.9	261.8	3,398.2	241.6	35.1	2.70	380	334
1985	80.3	242.4	3,196.6	239.3	33.1	2.51	336	303
1984	70.5	225.1	3,026.5	237.1	31.3	2.33	297	276
1983	64.6	208.5	2,741.7	234.8	31.0	2.36	275	265
1982	59.8	191.1	2,574.9	232.5	31.3	2.32	257	257
1981	55.6	170.7	2,503.2	230.2	32.6	2.22	242	257
1980	48.7	150.4	2,263.9	227.8	32.4	2.15	214	249
1979	43.4	131.3	2,098.6	225.1	33.1	2.07	193	245
1978	38.9	116.4	1,880.8	222.6	33.4	2.07	175	242
1977	35.5	102.7	1,653.4	220.3	34.6	2.15	161	239
1976	32.0	94.0	1,473.8	218.1	34.0	2.17	147	233
1975	28.6	86.2	1,315.0	216.0	33.2	2.18	132	223
1974	27.0	77.4	1,216.8	213.9	34.9	2.22	126	234
1973	25.7	69.4	1,128.4	211.9	37.0	2.28	121	245
1972	24.5	62.4	998.5	209.9	39.2	2.45	117	251
1971	23.5	56.5	902.8	207.7	41.7	2.61	113	255
1970	21.0	50.7	835.1	205.1	41.5	2.52	102	244
1969	20.7	45.4	798.9	202.7	45.6	2.59	102	257
1968	19.0	39.4	739.3	200.7	48.1	2.56	95	251
1967	17.0	34.9	676.7	198.8	48.8	2.52	86	238
1966	15.8	31.3	640.6	196.6	50.5	2.47	80	230
1965	14.8	27.8	583.6	194.3	53.1	2.53	76	225
1964	13.7	25.4	536.3	191.9	53.9	2.55	71	217
1963	13.2	23.2	499.6	189.3	56.9	2.64	70	215
1962	11.9	21.4	473.6	186.6	55.5	2.51	64	200
1961	11.6	19.4	442.2	183.7	59.8	2.62	63	202
1960	11.0	18.4	428.6	180.8	59.8	2.57	61	197

Sources: American Association of Fund-Raising Counsel Trust for Philanthropy, GIVING USA, 1989 Edition, Bureau of Economic Analysis, SURVEY OF CURRENT BUSINESS, July 1986and July 1988, THE NATIONAL INCOME AND PRODUCT ACCOUNTS OF THE UNITED STATES, 1929-1982, September 1986, Table 6 3B, and ECONOMIC REPORT OF THE PRESIDENT, JANUARY, 1989, and see notes fo for Table 1.7 at end of Chapter One.

Note: Constant (1982) dollars are computed using the implicit price deflator for the Gross National Product.

TABLE 3.2
TOTAL GIVING: PRIVATE CONTRIBUTIONS TO ALL SECTORS OF THE ECONOMY BY SOURCE, 1960-1987
(Totals in Billions of Dollars; Per Capita Contributions in Actual Dollars)

	Total		Gifts by living persons		Personal bequests		Gifts by foundations		Gifts by corporations		Individuals: per capita contributions (a)	
Year	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Current dollars	Constant (1982) dollars
1987	$97.8	100.0	$80.8	82.6	$6.6	6.7	$5.9	6.0	$4.6	4.7	$331	$281
1986	91.9	100.0	76.2	82.9	5.7	6.2	5.4	5.9	4.6	5.0	315	277
1985	80.3	100.0	66.2	82.4	4.8	6.0	4.9	6.1	4.5	5.6	277	249
1984	70.6	100.0	58.5	82.9	4.0	5.7	4.0	5.6	4.1	5.8	247	229
1983	64.7	100.0	53.5	82.7	3.9	6.0	3.6	5.6	3.6	5.6	228	219
1982	59.8	100.0	48.5	81.1	5.2	8.7	3.2	5.4	2.9	4.8	209	209
1981	55.6	100.0	46.4	83.5	3.6	6.5	3.1	5.6	2.5	4.5	202	214
1980	48.7	100.0	40.7	83.6	2.9	6.0	2.8	5.7	2.4	4.8	179	208
1979	43.4	100.0	36.6	84.3	2.2	5.1	2.2	5.1	2.3	5.3	163	207
1978	39.0	100.0	32.1	82.3	2.6	6.7	2.2	5.6	2.1	5.4	144	200
1977	35.5	100.0	29.6	83.4	2.1	5.9	2.0	5.6	1.8	5.1	134	199
1976	32.0	100.0	26.3	82.2	2.3	7.2	1.9	5.9	1.5	4.7	121	191
1975	28.6	100.0	23.5	82.2	2.2	7.7	1.7	5.8	1.2	4.2	109	183
1974	27.0	100.0	21.6	80.1	2.1	7.8	2.1	7.8	1.2	4.4	101	187
1973	25.7	100.0	20.5	79.8	2.0	7.8	2.0	7.8	1.2	4.7	97	195
1972	24.5	100.0	19.4	79.2	2.1	8.6	2.0	8.2	1.0	4.1	92	199
1971	23.5	100.0	17.6	74.9	3.0	12.8	2.0	8.3	0.9	3.7	85	191
1970	21.0	100.0	16.2	77.1	2.1	10.0	1.9	9.0	0.8	3.8	79	188
1969	20.7	100.0	15.9	76.8	2.0	9.7	1.8	8.7	1.0	4.8	78	197
1968	19.0	100.0	14.8	78.1	1.6	8.4	1.6	8.4	1.0	5.3	73	194
1967	17.0	100.0	13.4	78.8	1.4	8.2	1.4	8.2	0.8	4.7	67	188
1966	15.8	100.0	12.4	78.5	1.3	8.2	1.3	7.9	0.8	5.1	63	180
1965	14.8	100.0	11.8	79.7	1.0	6.8	1.1	7.4	0.8	5.4	61	180
1964	13.7	100.0	11.2	81.7	1.0	6.9	0.8	5.8	0.7	5.1	58	177
1963	13.2	100.0	10.9	82.6	0.9	6.8	0.8	6.1	0.7	5.3	58	178
1962	11.9	100.0	9.9	83.2	0.7	5.9	0.7	5.9	0.6	5.0	53	166
1961	11.6	100.0	9.5	81.9	1.0	8.6	0.7	6.0	0.4	3.4	52	166
1960	11.0	100.0	9.2	83.6	0.7	6.4	0.7	6.4	0.5	4.5	51	165

Sources: American Association of Fund-Raising Counsel Trust for Philanthropy, GIVING USA, 1989 Edition (copyright), Bureau of Economic Analysis, SURVEY OF CURRENT BUSINESS, July 1986 and July 1988, and THE NATIONAL INCOME AND PRODUCT ACCOUNTS OF THE UNITED STATES, 1929-1982, September 1986, Tables 1.7 and 3.1 and see notes for Table 1.7 at end of Chapter One.

Note: Constant (1982) dollars are computed by using the implicit price deflator for the Gross National Product.

(a) For population estimates see Table 3.1.

TABLE 3.3

TOTAL GIVING: TOTAL AND INDIVIDUAL PRIVATE CONTRIBUTIONS TO ALL SECTORS OF THE ECONOMY AND PERSONAL INCOME, 1960-1987

(Totals in Billions of Dollars; Per Capita Contributions in Actual Dollars)

	Private contributions		Per capita individual contributions (a)		Personal income	Individual contributions as a percentage of personal income
Year	Total (1)	Individual (2)	Current dollars (3)	Constant (1982) dollars (4)	Total (5)	Column (2) divided by column (5) (6)
1987	$97.8	$80.8	$331	$281	$3,780.0	2.14
1986	91.9	76.2	315	277	3,531.1	2.16
1985	80.3	66.2	277	249	3,325.3	1.99
1984	70.5	58.5	247	229	3,108.7	1.88
1983	64.6	53.5	228	219	2,838.6	1.88
1982	59.8	46.5	209	209	2,670.8	1.82
1981	55.6	46.4	202	214	2,520.9	1.84
1980	48.7	40.7	179	208	2,258.5	1.80
1979	43.4	36.6	163	207	2,034.0	1.80
1978	38.9	32.1	144	200	1,812.4	1.77
1977	35.5	29.5	134	199	1,607.5	1.84
1976	32.0	26.3	121	191	1,451.4	1.81
1975	28.6	23.5	109	183	1,313.4	1.79
1974	27.0	21.6	101	187	1,210.1	1.78
1973	25.7	20.5	97	195	1,101.7	1.86
1972	24.5	19.4	92	199	981.6	1.98
1971	23.5	17.6	85	191	894.0	1.97
1970	21.0	16.2	79	188	831.8	1.95
1969	20.7	15.9	78	197	772.9	2.06
1968	19.0	14.7	73	194	707.2	2.08
1967	17.0	13.4	67	188	644.5	2.08
1966	15.8	12.4	63	180	600.8	2.06
1965	14.8	11.8	61	180	552.0	2.14
1964	13.7	11.2	58	177	510.2	2.19
1963	13.2	10.9	58	178	476.3	2.29
1962	11.9	9.9	53	166	453.2	2.18
1961	11.6	9.5	52	166	426.0	2.23
1960	11.0	9.2	51	165	409.4	2.25

Sources: American Association of Fund-Raising Counsel Trust for Philanthropy, GIVING USA, 1989 Edition, Bureau of Economic Analysis, SURVEY OF CURRENT BUSINESS, July 1986 and July 1988, THE NATIONAL INCOME AND PRODUCT ACCOUNTS OF THE UNITED STATES, 1929-1982, September 1986, September 1986, Table 1.9 and see notes for Table 1.7 at end of Chapter One.

Note: Constant (1982) dollars are computed by using the implicit price deflator for the Gross National Product.

(a) For population estimates see Table 3.1.

TABLE 3.4
USES OF PRIVATE CONTRIBUTIONS, 1960 - 1987
(In Billions of Dollars)

Year	Total		Religion		Education		Health		Human services	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1987	$97.82	100.0	$44.54	45.5	$9.84	10.1	$9.22	9.4	$9.84	10.1
1986	91.92	100.0	41.68	45.3	9.39	10.2	8.44	9.2	9.13	9.9
1985	80.31	100.0	37.46	46.6	8.17	10.2	7.72	9.6	8.50	10.6
1984	70.55	100.0	35.43	50.2	7.29	10.3	6.84	9.7	7.88	11.2
1983	64.65	100.0	31.84	49.2	6.65	10.3	6.68	10.3	7.16	11.1
1982	59.80	100.0	28.06	46.9	6.00	10.0	6.15	10.3	6.33	10.6
1981	55.58	100.0	25.05	45.1	5.77	10.4	5.79	10.4	5.62	10.1
1980	48.73	100.0	22.23	45.6	4.96	10.2	5.34	11.0	4.91	10.1
1979	43.36	100.0	20.17	46.5	4.54	10.5	4.94	11.4	4.48	10.3
1978	38.95	100.0	18.35	47.1	4.11	10.6	4.52	11.6	3.87	9.9
1977	35.46	100.0	16.98	47.9	3.62	10.2	4.09	11.5	3.57	10.1
1976	32.01	100.0	14.18	44.3	3.28	10.2	3.92	12.2	3.02	9.4
1975	28.61	100.0	12.81	44.8	2.83	9.9	3.61	12.6	2.94	10.3
1974	26.98	100.0	11.84	43.9	3.05	11.3	3.37	12.5	3.02	11.2
1973	25.71	100.0	10.53	41.0	3.10	12.1	3.10	12.1	3.07	11.9
1972	24.48	100.0	10.10	41.3	2.98	12.2	2.80	11.4	3.16	12.9
1971	23.46	100.0	10.07	42.9	2.75	11.7	2.61	11.1	3.01	12.8
1970	21.02	100.0	9.34	44.4	2.60	12.4	2.40	11.4	2.92	13.9
1969	20.74	100.0	9.02	43.5	2.54	12.2	2.31	11.1	2.71	13.1
1968	18.96	100.0	8.42	44.4	2.38	12.6	2.08	11.0	2.31	12.2
1967	17.04	100.0	7.58	44.5	2.13	12.5	1.91	11.2	2.07	12.1
1966	15.81	100.0	7.22	45.7	2.06	13.0	1.69	10.7	2.01	12.7
1965	14.76	100.0	6.72	45.5	2.01	13.6	1.60	10.8	2.07	14.0
1964	13.71	100.0	6.14	44.8	1.85	13.5	1.55	11.3	1.92	14.0
1963	13.22	100.0	5.84	44.2	1.68	12.7	1.35	10.2	1.97	14.9
1962	11.89	100.0	5.45	45.8	1.52	12.8	1.25	10.5	1.77	14.9
1961	11.57	100.0	5.23	45.2	1.38	11.9	1.09	9.4	1.69	14.6
1960	11.02	100.0	5.01	45.5	1.26	11.4	0.95	8.6	1.63	14.8

Year	Total		Arts, culture and humanities		Public/society benefit		All other uses (a)	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1987	$97.82	100.0	$6.31	6.5	$2.70	2.8	$15.37	15.7
1986	91.92	100.0	5.83	6.3	2.38	2.6	15.07	16.4
1985	80.31	100.0	5.08	6.3	2.22	2.8	11.16	13.9
1984	70.55	100.0	4.50	6.4	1.94	2.7	6.67	9.5
1983	64.65	100.0	4.21	6.5	1.89	2.9	6.22	9.6
1982	59.80	100.0	4.96	8.3	1.68	2.8	6.62	11.1
1981	55.58	100.0	3.66	6.6	1.79	3.2	7.90	14.2
1980	48.73	100.0	3.15	6.5	1.46	3.0	6.68	13.7
1979	43.36	100.0	2.73	6.3	1.23	2.8	5.27	12.2
1978	38.95	100.0	2.40	6.2	1.08	2.8	4.62	11.9
1977	35.46	100.0	2.32	6.5	1.22	3.4	3.66	10.3
1976	32.01	100.0	2.27	7.1	1.03	3.2	4.31	13.5
1975	28.61	100.0	1.56	5.5	0.79	2.8	4.07	14.2
1974	26.98	100.0	1.20	4.4	0.67	2.5	3.83	14.2
1973	25.71	100.0	1.26	4.9	0.62	2.4	4.03	15.7
1972	24.48	100.0	1.10	4.5	0.82	3.3	3.52	14.4
1971	23.46	100.0	1.01	4.3	0.68	2.9	3.33	14.2
1970	21.02	100.0	0.66	3.1	0.46	2.2	2.64	12.6
1969	20.74	100.0	0.72	3.5	0.56	2.7	2.88	13.9
1968	18.96	100.0	0.60	3.2	0.43	2.3	2.74	14.4
1967	17.04	100.0	0.56	3.3	0.41	2.4	2.38	14.0
1966	15.81	100.0	0.54	3.4	0.39	2.5	1.90	12.0
1965	14.76	100.0	0.44	3.0	0.38	2.6	1.54	10.4
1964	13.71	100.0	0.44	3.2	0.39	2.8	1.42	10.4
1963	13.22	100.0	0.49	3.7	0.37	2.8	1.52	11.5
1962	11.89	100.0	0.41	3.4	0.31	2.6	1.18	9.9
1961	11.57	100.0	0.42	3.6	0.32	2.7	1.44	12.4
1960	11.02	100.0	0.41	3.7	0.31	2.8	1.45	13.2

Source: American Association of Fund-Raising Counsel Trust for Philanthropy, GIVING USA, 1989 Edition.
Note: Giving to some categories prior to 1985 cannot be compared to giving since 1985 because of different statistical tabulation and analysis procedures.
(a) Includes unallocated funds.

TABLE 3.5
DISTRIBUTION OF THE NUMBER OF HOUSEHOLD CONTRIBUTORS AND VOLUNTEERS BY SECTOR AND BY TYPE OF ORGANIZATION IN 1987
(In Percentages)

	Household contributors		Volunteers	
Sector and type of organization	Number	Amount	Number	Full-time equivalent volunteers
All sectors*	100.0 (a)	100.0	100.0 (b)	100.0 (c)
Private sector	83.1	89.9	71.1	72.4
Nonprofit	81.2	88.7	66.5	67.7
Independent sector	81.2	88.7	57.2	57.8
Religious institutions	39.7	67.1	26.9	30.5
Other entities	41.5	21.6	30.3	27.2
Other nonprofit	---	---	9.3	9.9
For profit	1.9	1.2	4.6	4.7
Government sector	16.8	10.0	28.9	27.7
Federal	1.8	0.9	2.5	2.0
State and local	15.1	9.0	26.4	25.6
State	3.5	2.0	4.5	4.4
Local	11.6	7.0	21.9	21.2

Sources: Hodgkinson, Weitzman and The Gallup Organization, Inc., GIVING AND VOLUNTEERING IN THE UNITED STATES, 1988 Edition; unpublished tables and the authors' estimates.

* Totals may not add because of rounding.

--- Either zero, not available, or may not be applicable.

(a) The frequency of contributions of households is estimated at 153 million.
(b) Excluding informal volunteering, there were 194 million volunteer assignments.
(c) In terms of 1,700 hours per full-time equivalent volunteer, there were an estimated 8,759 thousand volunteers.

TABLE 3.6
DISTRIBUTION OF THE NUMBER OF HOUSEHOLD CONTRIBUTORS
BY TYPE OF CHARITY AND BY TYPE OF ORGANIZATION IN 1987
(In Percentages)

			Private sector					Government sector				
			Independent sector			Other non-profit organizations	For profit organizations		Federal	State and local		
Type of charity	Percentage of all households (a)	All sectors*	All	Religious institutions	Other charitable organizations	All	All	All	All	All	State	Local
Arts, culture, and humanities	8.0	100.0	68.8	11.5	57.3	---	6.9	24.2	---	24.2	3.3	20.9
Education	15.1	100.0	49.4	21.9	27.5	---	1.8	48.8	0.8	48.0	13.0	35.0
Environment	10.8	100.0	68.0	5.1	62.9	---	1.6	30.4	6.0	24.4	6.0	18.4
Health	23.9	100.0	79.7	10.4	69.3	---	2.8	17.5	1.8	15.7	5.4	10.3
Human services	23.9	100.0	84.1	15.6	68.5	---	2.3	13.6	2.4	11.2	2.9	8.3
International, foreign	4.2	100.0	83.1	29.4	53.7	---	1.2	15.5	11.3	4.2	0.9	3.3
Private and community foundations	4.8	100.0	77.4	26.0	51.4	---	1.9	20.7	---	20.7	2.3	18.4
Public and societal benefit	6.5	100.0	70.9	11.9	59.0	---	1.0	28.0	8.2	19.8	3.6	16.2
Religion	52.5	100.0	97.8	94.3	3.5	---	0.5	1.6	0.1	1.5	0.1	1.4
Youth development	18.5	100.0	75.4	16.3	59.1	---	3.1	21.5	0.8	20.7	3.1	17.6
Distribution of household contributors	NA	100.0	81.2	39.7	41.5	---	1.9	16.8	1.8	15.1	3.5	11.6
Distribution of estimated contributions	NA	100.0	88.7	67.1	21.6	---	1.2	10.0	0.9	9.0	2.0	7.0

Sources: Hodgkinson, Weitzman, and The Gallup Organization, Inc., GIVING AND VOLUNTEERING IN THE UNITED STATES: 1988 Edition; unpublished tables and authors' estimates.

* Totals may not add because of rounding.

--- = Either zero, not available, or may not be applicable.

NA = Not applicable.

(a) There were approximately 91 million households in the United States in March 1988 as estimated by the Bureau of the Census.

TABLE 3.7
DISTRIBUTION OF THE NUMBER OF VOLUNTEERS 18 YEARS OLD OR OLDER BY AREA OF VOLUNTEER ACTIVITY AND BY TYPE OF ORGANIZATION IN 1987
(In Percentages)

			Private sector					Government sector				
			Independent sector			Other non-profit organizations	For profit organizations		Federal	State and local		
Volunteer area (excluding informal alone, and other)	Percentage of population (a)	All sectors*	All	Religious institutions	Other charitable organizations	All	All	All	All	All	State	Local
Arts, culture, and humanitites	4.7	100.0	61.7	16.0	45.7	---	7.0	31.3	1.6	29.7	3.5	26.2
Civic, social and fraternal organizations	9.4	100.0	70.8	11.6	59.2	---	2.8	26.4	4.1	22.3	5.5	16.8
Community action	3.7	100.0	64.5	11.7	52.8	---	0.8	34.8	0.8	34.0	10.2	23.8
Education (other than fund raising)	13.1	100.0	42.7	18.2	24.5	---	2.7	54.6	0.7	53.9	6.1	47.8
Fund raising for education	2.4	100.0	41.2	18.1	23.1	---	3.0	55.7	---	55.7	7.0	48.7
Fund raising for health	6.4	100.0	79.9	10.9	69.0	---	4.8	15.4	3.3	12.1	3.1	9.0
Fund raising for multi-purpose human welfare services	3.9	100.0	73.8	19.9	53.9	---	3.9	22.3	2.0	20.3	3.3	17.0
Health (other than fund raising)	10.7	100.0	56.9	14.8	42.1	---	16.1	27.0	1.5	25.5	6.9	18.6
International, foreign	1.6	100.0	77.2	22.1	55.1	---	1.6	21.3	12.6	8.7	2.4	6.3
Other fund raising	3.6	100.0	71.1	23.8	47.3	---	4.7	24.2	0.7	23.5	1.1	22.4
Political organizations	4.8	100.0	---	---	---	30.4	6.5	63.1	22.6	40.5	5.9	34.6
Private and community foundations	1.0	100.0	93.2	21.6	71.6	---	1.4	5.4	--	5.4	0.0	5.4
Recreation	9.9	100.0	0.0	0.0	0.0	58.1	2.9	38.9	1.0	37.9	1.4	36.5
Religious organizations	20.5	100.0	96.3	89.3	7.0	---	0.2	3.5	0.3	3.2	0.1	3.1
Social services and welfare	9.0	100.0	63.4	18.0	45.4	---	3.9	32.8	1.8	31.0	7.1	23.9
Work-related organizations	5.1	100.0	---	---	---	59.5	12.1	28.4	1.7	26.7	13.8	12.9
Types of organizations in which volunteers reported working	NA	100.0	57.2	26.9	30.3	9.3	4.6	28.9	2.5	26.4	4.5	21.9
Distribution of volunteer hours	NA	100.0	57.8	30.5	27.2	9.9	4.7	27.7	2.0	25.6	4.4	21.2

Sources: Hodgkinson, Weitzman, and The Gallup Organization, Inc., GIVING AND VOLUNTEERING IN THE UNITED STATES, 1988 Edition; unpublished tables and authors' estimates.

* Totals may not add because of rounding.

--- = Either zero, not available, or may not be applicable.

NA = Not applicable.

(a) There were approximately 176.7 million in the civilian noninstitutional population in the United States in March 1988 as estimated by the Bureau of the Census.

TABLE 4.1
ALL RESPONDENTS, VOLUNTEERS, AND CONTRIBUTORS: AVERAGE HOURS VOLUNTEERED PER WEEK AND AVERAGE HOUSEHOLD CONTRIBUTIONS IN 1987

Item	All respondents	All volunteers	Contributing households		
			All	All reported volunteering	Did not report volunteering
Percentage of respondents	100.0	45.3	71.1	39.6	31.5
Average household contribution (dollars)	$562	893	790	1,021	489
Average household income (dollars)	$34,498	38,811	37,113	39,338	$34,299
Average percentage of household income given	1.5	2.1	1.9	2.4	1.3
Average hours volunteered per week (a)	2.1	4.7	2.7	4.9	NA

Source: Hodgkinson, Weitzman, and The Gallup Organization, Inc., GIVING AND VOLUNTEERING IN THE UNITED STATES. 1988 Edition.

NA = Not applicable.

(a) Respondents reported for themselves whether they volunteered in the past 12 months, past month, and past week, and the number of hours volunteered. Average hours volunteered per week were calculated to an annual basis by multiplying the average hours volunteered monthly converted to a weekly basis by the percentage of persons volunteering monthly to those volunteering annually. Respondents also reported on behalf of their households whether there were contributions made in the past 12 months, to which broad groups, and how much. Average contributions and average income were calculated by dividing their respective sums by the number reporting dollar amounts for each. Contributions as a percentage of income are based solely on the number of respondents who reported a dollar amount for both household contributions and household income. Therefore, the percentages shown here will differ from those that can be derived by dividing average contributions by average income.

TABLE 4.2
HOUSEHOLD CONTRIBUTIONS BY TYPE OF CHARITY IN 1987

Type of charity	Percentage of total respondents	Average contribution per contributing household	Average contribution per household
Arts, culture, and humanities	8.0	$260	$21
Education	15.1	293	44
Environment	10.8	87	9
Health	23.9	130	31
Human services	23.9	210	50
International, foreign	4.2	281	12
Other	1.3	---	10
Private and community foundations	4.8	145	7
Public and societal benefit	6.5	153	10
Religion (a)	52.5	715	375
Youth development	18.5	88	16

Source: See Table 4.1.

--- = Too few cases.

(a) Churches, synagogues, and mosques.

TABLE 4.3
VOLUNTEERS: PERCENTAGE OF POPULATION 18 YEARS OLD AND OLDER VOLUNTEERING BY ACTIVITY AREA, 1985 AND 1987

	Volunteer assignments among the population			
	1985		1987	
Area of volunteer activity	Percentage reporting assignments	Distribution among areas	Percentage reporting assignments	Distribution among areas
Arts, culture, and humanities	4	3.4	5	3.6
Civic, social, and fraternal associations	8	6.8	9	7.3
Community action	4	3.4	4	2.9
Education	13	11.1	13	10.1
General fund raising	11	9.4	16	12.7
For education	---	---	2	1.9
For health	---	---	6	5.0
For multipurpose human welfare services	---	---	4	3.0
For other	---	---	4	2.8
Health	9	7.7	11	8.3
Informal-alone	19	16.2	19	14.5
International, foreign	---	---	2	1.2
Other	(b)	(b)	1	0.5
Political organizations	4	3.4	5	3.7
Private and community foundations	---	---	1	0.8
Recreation	10	8.6	10	7.7
Religious organizations	23	19.7	21	15.9
Social services and welfare	8(c)	7.0(c)	9	7.0
Work-related organizations	4	3.4	5	3.9
Total (a)	117	100.1	131	100.1

Sources: INDEPENDENT SECTOR, AMERICANS VOLUNTEER 1985, and see Table 4.1.

--- = Not available.

(a) Percentage columns do not equal 100 percent because of multiple responses and distribution among areas does not equal 100 percent because of rounding.
(b) Less than one-half of one percent.
(c) Includes justice not shown separately for 1987.

TABLE 4.4
GIVERS AND VOLUNTEERS IN THE UNITED STATES
BY SELECTED DEMOGRAPHIC CHARACTERISTICS AND RELIGIOUS PREFERENCE, 1987

Demographic characteristic of respondent		All	Contributing households			Noncontributing households		All volunteers
			All	Respondent not a volunteer	Respondent a volunteer	Respondent not a volunteer	Respondent a volunteer	
All respondents	Percentage of respondents	100	71.1	31.5	39.6	23.2	5.7	45.3
	Average household contribution (dollars)	562	790	489	1,021	0	0	893
	Average household income (dollars)	34,498	37,113	34,299	39,338	26,257	35,106	38,811
	Average percentage of household income given(a)	1.5	1.9	1.3	2.4	0	0	2.1
	Average hours respondent volunteered per week(a)	2.1	2.7	0	4.9	0	3.6	4.7
Age								
25–34	Percentage of respondents	100	67.7	29.1	38.6	26.3	6.0	44.6
	Average household contribution (dollars)	423	625	359	827	0	0	716
	Average household income (dollars)	34,536	37,469	38,149	36,959	27,775	---	36,121
	Average percentage of household income given	1.2	1.6	2.1	0	0	0	1.9
	Average hours respondent volunteered per week	1.8	2.4	0	4.2	0	---	4.0
35–44	Percentage of respondents	100	76.5	28.4	48.1	17.8	5.8	53.9
	Average household contribution (dollars)	631	825	515	1,001	0	0	893
	Average household income (dollars)	39,757	42,000	42,074	41,957	31,935	---	41,073
	Average percentage of household income given	1.4	1.8	2.2	0	0	0	2.0
	Average hours respondent volunteered per week	2.8	3.4	0	5.4	0	---	5.3
45–54	Percentage of respondents	100	76.3	32.6	43.7	19.9	3.8	47.5
	Average household contribution (dollars)	813	1,066	619	1,388	0	0	1,277
	Average household income (dollars)	42,532	46,471	40,499	50,915	29,074	---	49,566
	Average percentage of household income given	1.7	2.1	1.4	2.5	0	0	2.4
	Average hours respondent volunteered per week	2.7	3.4	0	6.0	0	---	5.8
55–64	Percentage of respondents	100	79.4	36.4	43.0	16.6	4.1	47.1
	Average household contribution (dollars)	869	1,094	479	1,593	0	0	1,454
	Average household income (dollars)	34,773	36,784	32,601	40,310	23,586	---	40,342
	Average percentage of household income given	2.2	2.6	1.3	3.5	0	0	3.2
	Average hours respondent volunteered per week	2.2	2.6	0	4.8	0	---	4.7
65–74	Percentage of respondents	100	72.4	36.8	35.6	23.2	4.4	40.0
	Average household contribution (dollars)	694	959	552	1,361	0	0	1,211
	Average household income (dollars)	23,433	26,173	24,577	27,826	15,872	18,000	26,773
	Average percentage of household income given	2.5	3.1	1.8	4.2	0	0	3.9
	Average hours respondent volunteered per week	2.4	2.4	0	4.9	0	4.5	6.0

TABLE 4.4 (continued)
GIVERS AND VOLUNTEERS IN THE UNITED STATES
BY SELECTED DEMOGRAPHIC CHARACTERISTICS AND RELIGIOUS PREFERENCE, 1987

Demographic characteristic of respondent		All	Contributing households			Noncontributing households		All volunteers
			All	Respondent not a volunteer	Respondent a volunteer	Respondent not a volunteer	Respondent a volunteer	
75 and over	Percentage of respondents	100	75.0	49.7	25.3	27.7	3.3	28.6
	Average household contribution (dollars)	553	737	762	687	0	0	608
	Average household income (dollars)	18,838	21,391	21,046	22,064	---	---	20,983
	Average percentage of household income given	2.6	3.0	3.2	2.6	0	0	2.4
	Average hours respondent volunteered per week	1.3	1.4	0	4.1	0	2.7	4.4
18–24(b)	Percentage of respondents	100	54.1	22.7	31.4	35.6	10.4	41.8
	Average household contribution (dollars)	118	219	266	188	0	0	141
	Average household income (dollars)	34,020	34,418	29,861	37,719	29,320	---	40,147
	Average percentage of household income given	0.3	0.6	0.8	0.5	0	0	0.3
	Average hours respondent volunteered per week	1.8	2.4	0	4.2	0	---	4.3
Sex								
Male	Percentage of respondents	100	68.9	31.3	37.6	24.9	6.2	43.8
	Average household contribution (dollars)	612	888	466	1,226	0	0	1,052
	Average household income (dollars)	36,664	39,796	36,848	42,226	27,427	38,464	41,700
	Average percentage of household income given	1.5	2.1	1.2	2.7	0	.7	2.4
	Average hours respondent volunteered per week	2.1	2.7	0	4.9	0	3.7	4.8
Female	Percentage of respondents	100	73.1	31.6	41.5	21.7	5.2	46.7
	Average household contribution (dollars)	512	700	511	840	0	0	746
	Average household income (dollars)	32,465	34,737	31,940	36,868	24,999	34,801	36,257
	Average percentage of household income given	1.4	1.8	1.4	2.1	0	0	1.9
	Average hours respondent volunteered per week	2.2	2.7	0	4.8	0	3.8	4.7
Race								
White and other	Percentage of respondents	100	73.6	32.1	41.5	20.4	6.0	47.5
	Average household contribution (dollars)	601	816	512	1,042	0	0	910
	Average household income (dollars)	35,695	37,640	35,241	39,842	26,175	34,801	39,211
	Average percentage of household income given	1.5	2.0	1.3	2.4	0	0	2.1
	Average hours respondent volunteered per week	2.2	2.7	0	4.8	0	3.6	4.7
Black	Percentage of respondents	100	50.5	26.1	24.4	46.2	3.3	27.7
	Average household contribution (dollars)	247	490	265	732	0	0	645
	Average household income (dollars)	24,656	28,526	24,921	32,382	19,201	---	33,234
	Average percentage of household income given	0.9	1.6	1.0	2.1	0	0	1.8
	Average hours respondent volunteered per week	1.6	2.8	0	5.9	0	---	5.6
Hispanic(c)	Percentage of respondents	100	56.2	34.8	21.4	38.4	5.4	26.8
	Average household contribution (dollars)	153	273	413	185	0	0	148
	Average household income (dollars)	28,003	25,286	30,363	21,154	31,773	---	30,238
	Average percentage of household income given	0.5	1.0	1.2	0.7	0	0	1.0
	Average hours respondent volunteered per week	1.2	1.8	0	4.8	0	---	4.5

TABLE 4.4 (continued)
GIVERS AND VOLUNTEERS IN THE UNITED STATES
BY SELECTED DEMOGRAPHIC CHARACTERISTICS AND RELIGIOUS PREFERENCE, 1987

Demographic characteristic of respondent		All	Contributing households			Noncontributing households		All volunteers
			All	Respondent not a volunteer	Respondent a volunteer	Respondent not a volunteer	Respondent a volunteer	
Education								
Elementary school (up to grade 8)	Percentage of respondents	100	59.0	39.1	19.9	37.6	3.4	7.3
	Average household contribution (dollars)	231	392	355	---	0	0	400
	Average household income (dollars)	17,445	19,255	18,731	---	14,639	---	19,821
	Average percentage of household income given	1.2	1.8	1.7	---	0	0	1.7
	Average hours respondent volunteered per week	0.8	1.4	0	---	0	---	3.6
Some high school	Percentage of respondents	100	56.6	36.1	20.5	38.9	4.5	25.0
	Average household contribution (dollars)	349	617	611	627	0	0	514
	Average household income (dollars)	21,468	21,987	21,521	22,818	20,494	---	22,914
	Average percentage of household income given	1.4	2.4	2.4	2.5	0	0	2.1
	Average hours respondent volunteered per week	0.8	1.2	0	3.3	0	---	3.4
High school graduate	Percentage of respondents	100	67.9	33.7	34.2	25.6	6.5	40.7
	Average household contribution (dollars)	475	700	415	970	0	0	815
	Average household income (dollars)	31,365	32,573	31,324	33,801	27,312	34,385	33,896
	Average percentage of household income given	1.3	1.9	1.2	2.6	0	0	2.2
	Average hours respondent volunteered per week	1.8	2.3	0	4.6	0	---	4.5
Technical, trade, or business school	Percentage of respondents	100	78.4	28.5	47.9	20.1	3.6	51.5
	Average household contribution (dollars)	452	591	358	731	0	0	680
	Average household income (dollars)	36,554	39,657	40,390	36,042	34,017	---	35,429
	Average percentage of household income given	1.2	1.5	0.9	1.9	0	0	1.8
	Average hours respondent volunteered per week	2.5	3.1	0	4.9	0	---	4.9
Some college	Percentage of respondents	100	79.0	27.6	51.4	14.8	6.3	57.7
	Average household contribution (dollars)	555	702	412	856	0	0	763
	Average household income (dollars)	39,640	40,783	42,630	39,795	34,021	---	39,606
	Average percentage of household income given	1.3	1.6	0.9	2.0	0	0	1.8
	Average hours respondent volunteered per week	3.3	3.8	0	5.9	0	---	5.7
College graduate	Percentage of respondents	100	82.6	25.4	57.2	10.7	6.3	63.5
	Average household contribution (dollars)	1,034	1,252	742	1,479	0	0	1,332
	Average household income (dollars)	51,168	53,012	53,499	52,794	39,966	---	52,119
	Average percentage of household income given	1.9	2.2	1.3	2.6	0	0	2.4
	Average hours respondent volunteered per week	3.0	3.3	0	4.7	0	---	4.6

TABLE 4.4 (continued)
GIVERS AND VOLUNTEERS IN THE UNITED STATES
BY SELECTED DEMOGRAPHIC CHARACTERISTICS AND RELIGIOUS PREFERENCE, 1987

Demographic characteristic of respondent		All	Contributing households			Noncontributing households		All volunteers
			All	Respondent not a volunteer	Respondent a volunteer	Respondent not a volunteer	Respondent a volunteer	
Occupation								
Professional worker	Percentage of respondents	100	85.3	25.2	60.1	10.3	4.4	64.5
	Average household contribution (dollars)	910	1,067	650	1,242	0	0	1,157
	Average household income (dollars)	50,324	51,587	53,581	50,748	---	---	50,047
	Average percentage of household income given	1.7	1.9	1.1	2.3	0	0	2.2
	Average hours respondent volunteered per week	3.4	3.9	0	5.5	0	---	5.3
Manager or executive	Percentage of respondents	100	87.8	29.7	58.1	9.0	3.2	61.3
	Average household contribution (dollars)	985	1,122	477	1,431	0	0	1,356
	Average household income (dollars)	45,810	47,202	43,594	49,036	---	---	48,901
	Average percentage of household income given	2.0	2.2	1.0	2.8	0	0	2.6
	Average hours respondent volunteered per week	3.1	3.4	0	5.1	0	---	5.0
Owner of business or farm	Percentage of respondents	100	80.7	36.5	44.2	15.8	3.5	47.7
	Average household contribution (dollars)	789	978	---	---	0	0	0
	Average household income (dollars)	43,999	45,793	---	---	---	---	0
	Average percentage of household income given	1.7	2.0	---	---	0	0	0.0
	Average hours respondent volunteered per week	2.3	2.5	0	---	0	---	0.0
Skilled trade or craft	Percentage of ruspondents	100	69.3	30.9	38.4	23.2	7.6	46.0
	Average household contribution (dollars)	443	639	390	840	0	0	701
	Average household income (dollars)	32,949	35,588	36,412	34,930	28,512	---	32,840
	Average percentage of household income given	1.2	1.7	1.0	2.2	0	0	2.0
	Average hours respondent volunteered per week	1.5	1.9	0	3.5	0	---	3.2
Semiskilled worker, laborer, or farm laborer	Percentage of respondents	100	52.8	27.4	25.4	42.5	4.8	30.2
	Average household contribution (dollars)	227	429	387	472	0	0	397
	Average household income (dollars)	27,572	28,178	28,164	28,192	25,177	---	30,397
	Average percentage of household income given	0.7	1.4	1.2	1.5	0	0	1.2
	Average hours respondent volunteered per week	1.3	2.1	0	4.3	0	---	4.2
Clerical or office worker	Percentage of respondents	100	78.9	46.7	32.2	16.3	4.8	37.0
	Average household contribution (dollars)	557	706	365	932	0	0	811
	Average household income (dollars)	37,499	37,450	37,528	37,397	---	---	36,504
	Average percentage of household income given	1.4	1.7	0.9	2.3	0	0	2.2
	Average hours respondent volunteered per week	1.2	1.4	0	3.4	0	---	3.2

TABLE 4.4 (continued)
GIVERS AND VOLUNTEERS IN THE UNITED STATES
BY SELECTED DEMOGRAPHIC CHARACTERISTICS AND RELIGIOUS PREFERENCE, 1987

Demographic characteristic of respondent		All	Contributing households			Noncontributing households		All volunteers
			All	Respondent not a volunteer	Respondent a volunteer	Respondent not a volunteer	Respondent a volunteer	
Sales worker	Percentage of respondents	100	74.9	41.4	33.5	17.2	7.9	41.4
	Average household contribution (dollars)	369	493	---	---	0	0	552
	Average household income (dollars)	35,755	36,511	---	---	---	---	43,058
	Average percentage of household income given	1.0	1.3	---	---	0	0	1.2
	Average hours respondent volunteered per week	2.4	2.8	---	---	0	---	5.8
Service worker	Percentage of respondents	100	58.4	28.5	29.9	36.9	4.8	34.7
	Average household contribution (dollars)	269	460	293	604	0	0	520
	Average household income (dollars)	28,175	31,673	27,049	36,112	23,566	---	34,035
	Average percentage of household income given	0.9	1.3	0.9	1.6	0	0	1.5
	Average hours respondent volunteered per week	2.0	2.6	0	5.0	0	---	5.8
Retired	Percentage of respondents	100	67.6	39.6	28.0	25.8	6.7	34.7
	Average household contribution (dollars)	586	867	558	1,286	0	0	1,038
	Average household income (dollars)	22,498	25,425	23,739	27,797	14,680	---	26,912
	Average percentage of household income given	2.3	3.0	2.0	4.2	0	0	3.5
	Average hours respondent volunteered per week	2.0	2.6	0	6.3	0	---	5.8
Full-time student(b)	Percentage of respondents	100	61.5	17.3	44.2	20.8	17.7	61.9
	Average household contribution (dollars)	153	---	---	---	0	0	---
	Average household income (dollars)	35,862	---	---	---	---	---	---
	Average percentage of household income given	0.4	---	---	---	0	0	---
	Average hours respondent volunteered per week	2.9	---	---	---	0	---	---
Housewife	Percentage of respondents	100	75.5	37.6	37.9	22.1	2.5	40.4
	Average household contribution (dollars)	708	938	758	1,121	0	0	1,052
	Average household income (dollars)	29,340	32,837	29,242	36,460	17,451	---	35,845
	Average percentage of household income given	2.1	2.5	2.3	2.7	0	0	2.5
	Average hours respondent volunteered per week	2.0	2.5	0	5.0	0	---	5.0
Religion								
All religions	Percentage of respondents	100	71.4	31.9	39.5	23.3	5.4	44.9
	Average household contribution (dollars)	529	741	444	974	0	0	857
	Average household income (dollars)	30,760	32,478	29,457	34,908	25,586	30,095	34,334
	Average percentage of household income given	1.6	2.1	1.3	2.6	0	0	2.3
	Average hours respondent volunteered per week	2.1	2.7	0	4.9	0	3.2	4.7

TABLE 4.4 (continued)
GIVERS AND VOLUNTEERS IN THE UNITED STATES
BY SELECTED DEMOGRAPHIC CHARACTERISTICS AND RELIGIOUS PREFERENCE, 1987

Demographic characteristic of respondent		All	Contributing households			Noncontributing households		All volunteers
			All	Respondent not a volunteer	Respondent a volunteer	Respondent not a volunteer	Respondent a volunteer	
Catholics	Percentage of respondents	100	69.8	36.0	33.8	25.1	5.1	38.9
	Average household contribution (dollars)	341	489	308	675	0	0	587
	Average household income (dollars)	31,475	30,634	28,951	32,409	33,044	---	32,799
	Average percentage of household income given	1.0	1.5	1.0	1.9	0	0	1.7
	Average hours respondent volunteered per week	1.9	2.8	0	5.3	0	---	5.0
All Protestants	Percentage of respondents	100	72.1	30.6	41.5	22.9	5.0	46.5
	Average household contribution (dollars)	616	854	524	1,093	0	0	975
	Average household income (dollars)	29,707	32,365	28,969	34,866	21,856	26,787	34,013
	Average percentage of household income given	1.9	2.4	1.6	2.9	0	0	2.6
	Average hours respondent volunteered per week	2.0	2.6	0	4.5	0	3.2	4.4
Baptists	Percentage of respondents	100	65.3	31.9	33.4	30.1	3.7	37.1
	Average household contribution (dollars)	462	707	585	820	0	0	738
	Average household income (dollars)	26,445	29,068	27,076	30,952	20,147	---	31,026
	Average percentage of household income given	1.6	2.2	1.9	2.4	0	0	2.2
	Average hours respondent volunteered per week	1.7	2.4	0	4.7	0	---	4.5
Lutherans	Percentage of respondents	100	73.1	31.2	41.9	21.2	5.8	47.7
	Average household contribution (dollars)	605	828	429	1,102	0	0	968
	Average household income (dollars)	34,241	37,688	32,656	41,299	22,866	---	40,446
	Average percentage of household income given	1.6	2.0	1.2	2.5	0	0	2.3
	Average hours respondent volunteered per week	1.8	2.3	0	4.1	0	---	3.7
Methodists	Percentage of respondents	100	81.3	37.3	44.0	14.9	3.9	47.9
	Average household contribution (dollars)	462	568	407	698	0	0	641
	Average household income (dollars)	30,912	32,146	30,218	33,766	27,311	---	32,581
	Average percentage of household income given	1.3	1.6	1.2	1.9	0	0	1.8
	Average hours respondent volunteered per week	1.7	2.0	0	3.7	0	---	3.6
Presbyterians	Percentage of respondents	100	74.8	27.7	47.1	19.6	5.7	52.8
	Average household contribution (dollars)	739	988	565	1,243	0	0	1,109
	Average household income (dollars)	30,611	33,103	28,276	35,985	21,954	---	35,058
	Average percentage of household income given	2.2	2.7	1.8	3.1	0	0	2.8
	Average hours respondent volunteered per week	2.3	2.8	0	4.5	0	---	4.4

TABLE 4.4 (continued)
GIVERS AND VOLUNTEERS IN THE UNITED STATES
BY SELECTED DEMOGRAPHIC CHARACTERISTICS AND RELIGIOUS PREFERENCE, 1987

Demographic characteristic of respondent		All	Contributing households			Noncontributing households		All volunteers
			All	Respondent not a volunteer	Respondent a volunteer	Respondent not a volunteer	Respondent a volunteer	
All other Protestants	Percentage of respondents	100	74.0	27.8	46.2	20.2	5.8	52.0
	Average household contribution (dollars)	850	1,149	---	1,156	0	0	1,027
	Average household income (dollars)	30,699	34,038	---	34,080	---	---	32,654
	Average percentage of household income given	2.5	3.1	---	3.6	0	0	3.5
	Average hours respondent volunteered per week	3.6	2.7	0	4.4	0	---	6.9
All others	Percentage of respondents	100	73.9	25.3	48.6	13.6	12.5	61.1
	Average household contribution (dollars)	409	553	287	671	0	0	534
	Average household income (dollars)	33,372	34,244	30,828	36,058	---	---	36,744
	Average percentage of household income given	1.2	1.5	0.8	1.9	0	0	1.5
	Average hours respondent volunteered per week	3.9	4.6	0	7.0	0	---	6.4
Jews	Percentage of respondents	100	63.7	25.5	38.2	28.7	7.6	45.8
	Average household contribution (dollars)	689	---	---	---	0	0	---
	Average household income (dollars)	44,197	---	---	---	---	---	---
	Average percentage of household income given	1.4	---	---	---	0	0	---
	Average hours respondent volunteered per week	2.1	---	---	---	0	---	---

Source: See Table 4.1 and authors' estimates.

--- Too few cases to be reliable.

(a) Respondents reported for themselves whether they volunteered in the past 12 months, past month, and past week, and the number of hours volunteered. Average hours volunteered per week were calculated to an annual basis by multiplying the average hours volunteered monthly converted to a weekly basis by the percentage of persons volunteering monthly to those volunteering annually. Respondents also reported on behalf of their households whether there were contributions made in the past 12 months, to which broad groups, and how much. Average contributions and average income were calculated by dividing their respective sums by the number reporting dollar amounts for each. Contributions as a percentage of income are based solely on the number of respondents who reported a dollar amount for both household contributions and household income. Therefore, the percentages shown here will differ from those that can be derived by dividing average contributions by average income.

(b) Reported household income and contributions for the 18 to 24 year old group and for full-time students should be viewed with some caution because these figures probably are reported inaccurately.

(c) Hispanics may be of any race.

TABLE 4.5
GIVERS AND VOLUNTEERS IN THE UNITED STATES
BY SELECTED HOUSEHOLD CHARACTERISTICS, 1987

Household characteristic of respondent		All	Contributing households			Noncontributing households		All volunteers
			All	Respondent not a volunteer	Respondent a volunteer	Respondent not a volunteer	Respondent a volunteer	
All respondents	Percentage of respondents	100	71.1	31.5	39.6	23.2	5.7	45.3
	Average household contribution (dollars)	562	790	489	1,021	0	0	893
	Average household income (dollars)	34,498	37,113	34,299	39,338	26,257	35,106	38,811
	Average percentage of household income given(a)	1.5	1.9	1.3	2.4	0	0	2.1
	Average hours respondent volunteered per week(a)	2.1	2.7	0	4.9	0	3.6	4.7
Head of household	Percentage of respondents	100	72.9	33.2	39.7	22.5	4.6	44.3
	Average household contribution (dollars)	624	857	498	1,149	0	0	1,149
	Average household income (dollars)	33,036	36,075	33,211	38,460	23,830	29,494	37,541
	Average percentage of household income given	1.7	2.1	1.3	2.7	0	0	2.5
	Average hours respondent volunteered per week	2.4	2.4	0	5.0	0	2.8	4.8
Marital status								
Married	Percentage of respondents	100	78.6	33.4	45.2	16.8	4.7	49.9
	Average household contribution (dollars)	760	967	594	1,233	0	0	1,117
	Average household income (dollars)	37,900	39,992	37,876	41,551	28,548	35,903	41,030
	Average percentage of household income given	1.8	2.1	1.4	2.7	0	0	2.5
	Average hours respondent volunteered per week	2.5	2.8	0	4.9	0	3.8	5.0
Single	Percentage of respondents	100	55.8	25.4	30.4	34.9	9.3	39.7
	Average household contribution (dollars)	163	293	256	323	0	0	247
	Average household income (dollars)	34,406	35,912	32,363	38,861	29,052	--	39,601
	Average percentage of household income given	0.5	0.8	0.8	0.8	0	0	0.6
	Average hours respondent volunteered per week	2.0	2.9	0	5.3	0	--	5.1
Divorced or separated	Percentage of respondents	100	54.7	24.4	30.3	38.7	6.6	36.9
	Average household contribution (dollars)	258	471	342	573	0	0	471
	Average household income (dollars)	23,746	26,880	27,663	26,249	20,316	--	24,772
	Average percentage of household income given	1.0	1.6	1.1	2.0	0	0	1.8
	Average hours respondent volunteered per week	1.5	2.4	0	4.4	0	--	4.2
Widowed	Percentage of respondents	100	67.0	38.6	28.4	29.5	3.5	31.9
	Average household contribution (dollars)	344	513	267	844	0	0	751
	Average household income (dollars)	17,559	20,278	16,472	25,505	12,294	--	23,751
	Average percentage of household income given	1.7	2.1	1.4	2.8	0	0	2.7
	Average hours respondent volunteered per week	1.4	2.0	0	4.7	0	--	4.5

TABLE 4.5 (continued)
GIVERS AND VOLUNTEERS IN THE UNITED STATES
BY SELECTED HOUSEHOLD CHARACTERISTICS, 1987

Household characteristic of respondent		All	Contributing households			Noncontributing households		All volunteers
			All	Respondent not a volunteer	Respondent a volunteer	Respondent not a volunteer	Respondent a volunteer	
Household size								
One	Percentage of respondents	100	62.4	34.2	28.2	33.0	4.8	32.9
	Average household contribution (dollars)	285	457	276	674	0	0	577
	Average household income (dollars)	19,906	22,291	20,173	24,876	16,025	--	23,508
	Average percentage of household income given	1.3	1.8	1.2	2.4	0	0	2.2
	Average hours respondent volunteered per week	1.9	2.6	0	5.8	0	--	5.8
Two	Percentage of respondents	100	71.7	34.1	37.6	22.4	5.9	43.5
	Average household contribution (dollars)	640	892	596	1,148	0	0	992
	Average household income (dollars)	32,690	35,087	33,678	36,356	25,721	29,804	35,474
	Average percentage of household income given	1.8	2.3	1.6	2.9	0	0	2.6
	Average hours respondent volunteered per week	1.9	2.4	0	4.6	0	2.8	4.4
Three	Percentage of respondents	100	72.5	32.5	40.0	21.8	5.7	45.7
	Average household contribution (dollars)	508	700	499	858	0	0	751
	Average household income (dollars)	39,759	41,449	40,789	41,987	37,715	--	42,295
	Average percentage of household income given	1.2	1.5	1.1	1.9	0	0	1.6
	Average hours respondent volunteered per week	2.1	2.4	0	4.4	0	--	4.6
Four or more	Percentage of respondents	100	72.4	27.8	44.6	21.7	5.8	50.4
	Average household contribution (dollars)	607	839	453	1,073	0	0	950
	Average household income (dollars)	38,334	41,021	36,762	43,665	28,686	--	43,284
	Average percentage of household income given	1.5	1.9	1.1	2.3	0	0	2.0
	Average hours respondent volunteered per week	2.4	3.0	0	4.9	0	--	4.7
Children under 18 in household								
None	Percentage of respondents	100	70.2	32.2	38.0	24.3	5.5	43.5
	Average household contribution (dollars)	528	752	466	972	0	0	849
	Average household income (dollars)	33,116	35,868	35,827	38,138	24,655	34,090	37,626
	Average percentage of household income given	1.4	1.9	1.2	2.3	0	0	2.1
	Average hours respondent volunteered per week	2.0	2.6	0	4.8	0	3.7	4.6
One	Percentage of respondents	100	69.9	34.7	35.2	24.5	5.6	40.8
	Average household contribution (dollars)	595	851	552	1,128	0	0	973
	Average household income (dollars)	36,739	39,143	37,455	40,810	29,445	--	40,456
	Average percentage of household income given	1.4	1.9	1.3	2.5	0	0	2.2
	Average hours respondent volunteered per week	2.0	2.4	0	4.8	0	--	4.9

TABLE 4.5 (continued)
GIVERS AND VOLUNTEERS IN THE UNITED STATES
BY SELECTED HOUSEHOLD CHARACTERISTICS, 1987

Household characteristic of respondent		All	Contributing households			Noncontributing households		All volunteers
			All	Respondent not a volunteer	Respondent a volunteer	Respondent not a volunteer	Respondent a volunteer	
Two	Percentage of respondents	100	77.1	30.3	46.8	17.2	5.8	52.6
	Average household contribution (dollars)	530	687	466	822	0	0	731
	Average household income (dollars)	37,708	39,473	35,827	41,821	30,739	--	41,024
	Average percentage of household income given	1.3	1.6	1.2	1.9	0	0	1.7
	Average hours respondent volunteered per week	2.5	2.9	0	4.8	0	--	4.7
Three or more	Percentage of respondents	100	69.0	24.7	44.3	24.6	6.4	50.7
	Average household contribution (dollars)	726	1,052	411	1,405	0	0	1,228
	Average household income (dollars)	33,859	36,932	32,730	39,245	24,398	--	38,890
	Average percentage of household income given	2.0	2.6	1.1	3.2	0	0	2.9
	Average hours respondent volunteered per week	2.7	3.6	0	5.7	0	--	5.3
Household income								
Under $10,000	Percentage of respondents	100	48.0	30.5	17.5	46.1	5.9	23.4
	Average household contribution (dollars)	83	172	144	217	0	0	162
	Average household income (dollars)	5,000	5,000	5,000	5,000	5,000	--	5,000
	Average percentage of household income given	1.3	2.8	2.3	3.6	0	0	2.7
	Average hours respondent volunteered per week	1.0	1.8	0	5.0	0	--	4.4
$10,000–$19,999	Percentage of respondents	100	67.1	33.4	33.7	26.6	6.3	40.0
	Average household contribution (dollars)	288	429	292	560	0	0	472
	Average household income (dollars)	14,925	15,080	15,322	14,839	14,827	--	14,659
	Average percentage of household income given	1.7	2.5	1.7	3.4	0	0	2.9
	Average hours respondent volunteered per week	1.0	2.0	0	3.9	0	--	2.6
$20,000–$29,999	Percentage of respondents	100	73.4	29.8	43.6	20.8	5.9	49.5
	Average household contribution (dollars)	489	666	524	763	0	0	672
	Average household income (dollars)	24,939	24,887	24,753	24,979	25,126	--	24,972
	Average percentage of household income given	1.8	2.5	1.9	2.8	0	0	2.5
	Average hours respondent volunteered per week	2.9	3.7	0	6.3	0	--	5.9
$30,000–$39,999	Percentage of respondents	100	77.3	30.1	47.2	18.5	4.0	51.2
	Average household contribution (dollars)	594	769	548	907	0	0	836
	Average household income (dollars)	34,996	34,889	34,675	35,027	35,491	--	35,006
	Average percentage of household income given	1.6	2.0	1.4	2.4	0	0	2.2
	Average hours respondent volunteered per week	2.3	3.0	0	4.9	0	--	4.6

TABLE 4.5 (continued)
GIVERS AND VOLUNTEERS IN THE UNITED STATES
BY SELECTED HOUSEHOLD CHARACTERISTICS, 1987

Household characteristic of respondent		All	Contributing households			Noncontributing households		All volunteers
			All	Respondent not a volunteer	Respondent a volunteer	Respondent not a volunteer	Respondent a volunteer	
$40,000–$49,999	Percentage of respondents	100	72.9	32.6	40.3	24.0	3.2	43.5
	Average household contribution (dollars)	680	933	468	1,302	0	0	1,206
	Average household income (dollars)	45,000	45,000	45,000	45,000	--	--	45,000
	Average percentage of household income given	1.4	1.9	1.0	2.7	0	0	2.5
	Average hours respondent volunteered per week	1.6	2.2	0	4.0	0	--	3.8
$50,000–$74,999	Percentage of respondents	100	84.3	34.1	50.2	8.5	7.2	57.4
	Average household contribution (dollars)	856	1,015	544	1,326	0	0	1,160
	Average household income (dollars)	62,500	62,500	62,500	62,500	--	--	62,500
	Average percentage of household income given	1.4	1.5	0.8	1.9	0	0	1.7
	Average hours respondent volunteered per week	2.8	2.9	0	4.9	0	--	4.9
$75,000–$99,999	Percentage of respondents	100	75.0	33.2	41.8	16.5	8.5	50.3
	Average household contribution (dollars)	1,202	1,602	931	2,196	0	0	1,818
	Average household income (dollars)	87,500	87,500	87,500	87,500	--	--	87,500
	Average percentage of household income given	1.2	1.7	1.0	2.2	0	0	1.8
	Average hours respondent volunteered per week	2.3	2.6	0	4.7	0	--	4.5
$100,000 or more	Percentage of respondents	100	79.8	23.0	56.8	14.8	5.5	62.3
	Average household contribution (dollars)	1,776	2,225	1,952	2,329	0	0	2,123
	Average household income (dollars)	100,000	100,000	100,000	100,000	--	--	100,000
	Average percentage of household income given	1.3	2.1	1.7	2.2	0	0	2.0
	Average hours respondent volunteered per week	2.7	3.3	0	4.6	0	--	4.4

Source: See Table 4.1 and authors' estimates.

-- = Too few cases to be reliable.

(a) Respondents reported for themselves whether they volunteered in the past 12 months, past month, and past week, and the number of hours volunteered. Average hours volunteered per week were calculated to an annual basis by multiplying the average hours volunteered monthly converted to a weekly basis by the percentage of persons volunteering monthly to those volunteering annually. Respondents also reported on behalf of their households whether there were contributions made in the past 12 months, to which broad groups, and how much. Average contributions and average income were calculated by dividing their respective sums by the number reporting dollar amounts for each. Contributions as a percentage of income are based solely on the number of respondents who reported a dollar amount for both household contributions and household income. Therefore, the percentages shown here will differ from those that can be derived by dividing average contributions by average income.

TABLE 4.6
ESTIMATED DISTRIBUTION OF HOUSEHOLD INCOME AND CONTRIBUTIONS
BY HOUSEHOLD CONTRIBUTOR STATUS
(Numbers in Thousands)

Household contribution status	Households		Average household income	Percentage distribution of total household income	Average household contribution	Percentage distribution of total charitable contributions
	Number	Percentage				
Contributors reporting both household income and amount of contributions	57,057	62.7	$37,567	68.3	$793	88.5
Contributed 2 percent or more of household income	17,563	19.3	34,220	19.1	2,027	69.6
Did not volunteer in past month	7,462	8.2	30,024	7.1	1,601	23.4
Volunteered in past month	10,101	11.1	37,772	12.1	2,333	46.1
Volunteered 5 hours or more per week in past month	4,368	4.8	39,216	5.5	2,540	21.7
Contributed less than 2 percent of household income	39,494	43.4	39,060	49.1	243	18.8
Contributors not reporting household income	7,644	8.4	(33,434)(a)	8.1	768	11.5
Noncontributors	26,299	28.9	27,994	23.5	0	0
Totals*	91,000	100.0	$34,498	99.9	$562	100.0

Sources: See Table 4.1 and authors' estimates.

* Totals may not add because of rounding.

(a) Derived.

Table 4.7
HOUSEHOLD CONTRIBUTIONS BY DOLLAR AMOUNT AS A PERCENTAGE OF INCOME

Level of household contributions	Percentage of total respondents	Percentage of givers	Percentage of contributions	Average contribution	Household income	Contributions as percentage of income (a)
Total*	100.00 (b)	NA	100.0	$562	$34,498	1.50
Non-givers	28.95	NA	0.0	0	27,994	0.00
Givers	71.05	100.00	100.0	790	37,113	1.90
Dollar amount not reported	7.64	10.75	10.8 (c)	790	32,500	2.43
Dollar amount reported	63.40	89.23	89.1	790	37,113	1.90
Under $1,000	49.52	69.70	22.2	253	34,582	0.73
$1-$100	20.76	29.22	1.9	51	29,912	0.17
$101-$200	7.36	10.36	2.1	161	31,004	0.53
$201-$300	6.64	9.35	3.1	264	39,433	0.68
$301-$400	3.53	4.97	2.3	366	36,507	1.01
$401-$500	3.20	4.50	2.7	475	35,216	1.36
$501-$600	2.33	3.28	2.3	566	42,410	1.34
$601-$700	2.04	2.82	2.4	664	40,652	1.65
$701-$999	3.66	5.15	5.4	831	48,630	1.71
$1,000 and over	13.88	19.54	66.9	2,706	48,131	5.66
First quartile ($1,000-$1,244)	3.47	4.88	6.7	1,090	39,721	2.74
Second quartile ($1,245-$1,897)	3.47	4.89	9.3	1,502	44,353	3.39
Third quartile ($1,898-$3,305)	3.47	4.88	15.4	2,504	49,881	5.02
Fourth quartile ($3,306-$20,000)	3.47	4.89	35.6	5,754	58,791	9.79

Sources: See Table 4.1 and authors' estimates.

NA = Not applicable.

*Totals may not add because of rounding.

(a) For the major categories, Total, Givers, and Dollar amount reported, contributions as a percentage of income are based on respondents who reported both contributions and income. The dollar amounts, however, are averages for those respondents who reported either one or the other of the items. For the remaining categories in the table, contributions as a percentage of income are based on replies from respondents who reported dollar amounts for both contributions and income.
(b) The total number of respondents represents approximately 91 million households in March 1988 as estimated by the Bureau of the Census.
(c) Percentage derived by multiplying the average contribution of $790 by the estimate for the number of households which made contributions, but did not report an amount.

TABLE 4.8
DISTRIBUTION OF HOUSEHOLDS AND TOTAL CONTRIBUTIONS
BY HOUSEHOLD INCOME
(In Percentages)

Household income	Households	Total contributions
Under $30,000	59.6	48.1
Over $30,000	40.4	51.9
Under $35,000	68.1	57.9
Over $35,000	31.9	42.1
Under $40,000	76.5	66.6
Over $40,000	23.5	33.4

Source: See Table 4.1.

TABLE 4.9
VARIATIONS IN AVERAGE GIVING TO SPECIFIC CHARITIES (COLUMNS) WHEN A PERCENTAGE OF HOUSEHOLD CONTRIBUTORS INDICATED GIVING TO OTHER CHARITIES (ROWS)

Giving to ---> / Also contributed to ↓	Religion		Arts		Education		Environment		Health	
	Percent	Average giving	Percent	Average giving	Percent	Average giving	Percent	Average giving	Percent	Average giving
Religion	100.0	$715	68.7	$152	74.0	$300	58.4	$66	69.9	$128
Arts, culture, and humanities	10.4	856	100.0	260	27.4	236	25.0	132	17.9	164
Education	21.3	1,098	52.0	167	100.0	293	35.3	109	31.8	153
Environment	12.0	786	33.7	309	25.2	193	100.0	87	21.2	94
Health	31.8	933	53.5	294	50.3	233	47.0	56	100.0	130
Human services	32.3	948	53.5	175	47.7	246	51.4	88	43.0	136
International, foreign	6.0	1,044	15.7	158	12.9	243	14.9	85	9.5	227
Public and societal benefit	8.3	1,046	21.2	207	17.6	345	19.2	170	12.8	213
Youth development	25.5	1,057	37.6	119	44.9	287	41.9	63	36.3	111
Private and community foundations	6.4	613	10.1	117	6.3	275	4.9	107	6.4	111

Giving to ---> / Also contributed to ↓	Human services		International, foreign		Public and societal benefit		Youth development		Private and community foundations	
	Percent	Average giving	Percent	Average giving	Percent	Average giving	Percent	Average giving	Percent	Average giving
Religion	71.0	$204	74.6	$247	66.7	$186	72.5	$101	71.1	$177
Arts, culture, and humanities	17.8	229	29.6	513	25.9	360	16.3	78	16.9	112
Education	30.1	223	46.0	330	40.6	277	36.9	100	20.0	145
Environment	23.2	130	37.9	239	31.7	242	24.5	83	11.2	112
Health	43.0	164	53.6	292	46.9	236	47.0	89	32.1	167
Human services	100.0	209	50.6	293	44.3	237	49.8	96	34.2	169
International, foreign	9.0	251	100.0	281	14.7	576	9.0	107	11.4	63
Public and societal benefit	12.1	234	22.6	333	100.0	153	13.3	96	12.2	139
Youth development	38.4	176	39.2	248	37.5	218	100.0	88	25.2	86
Private and community foundations	6.8	235	12.9	78	8.9	109	6.5	67	100.0	145

Sources: See Table 4.1 and authors' estimates.

Note: Reading down the columns, the 100% cells indicate the average contribution for the specific charity. The cells off the diagonal show the percentage of contributors to the specific charity who also reported giving to other charities. The accompanying amount is the average amount given to the specific charity (column). For example, those who gave to religion gave $715. The 10.4% who gave to arts gave $856 to religion. Such givers represented 68.7% of givers to arts and their average contribution to arts was $152.

TABLE 4.10

DISTRIBUTION OF HOUSEHOLD CONTRIBUTORS WHO EITHER GAVE ONLY TO RELIGION OR ONLY TO OTHER CHARITIES AND THOSE WHO GAVE BOTH TO RELIGION AND TO OTHER CHARITIES BY TYPE OF CHARITY

(Numbers in Thousands)

Household contributors	Households and contributors			Contributions	Total contributions to other charities (a)
	Number	Percent	Percent	Percent	Percent
All households	91,000	100.0	NA	NA	NA
All contributors	64,701	71.1	100.0	100.0 (b)	100.0
Religion component	47,775	52.5	73.8	65.1	NA
Only to religion segment	15,852	17.4	24.6	16.6	NA
To religion and other segment	31,923	35.1	49.3	48.5	NA
Only to other charity component	16,926	18.6	26.2	11.4	32.4
The other charity segment of the religion component	31,923	35.1	100.0 (c)	23.9	67.6
Arts, culture, and humanities	5,001	5.5	15.7	1.5	40.2
Education	10,168	11.2	31.9	5.8	75.8
Environment	5,734	6.3	18.0	0.7	44.3
Health	15,203	16.7	47.6	3.7	68.8
Human services	15,442	17.0	48.4	6.0	69.0
International, foreign	2,851	3.1	8.9	1.3	65.6
Public and societal benefit	3,970	4.4	12.4	1.4	81.0
Youth development	12,205	13.4	38.2	2.4	83.3
Private and community foundations	3,106	3.4	9.7	1.1	86.9

Sources: See Table 4.1 and authors' estimates.

NA = Not applicable.

(a) Proportion of household charitable support to other than religion by givers to religion or by givers only to other charities.

(b) Total adds to 100.4; it is the sum of 65.1, 11.4, and 23.9.

(c) Total does not equal 100 because of multiple responses.

TABLE 4.11
AVERAGE HOUSEHOLD CONTRIBUTIONS TO RELIGIOUS AND OTHER CHARITITES AND AS A PERCENTAGE OF HOUSEHOLD INCOME IN PAST TWELVE MONTHS

Type of charity	Percentage of households	Percentage of contributors	Average household contributions		Average contribution as a percentage of household income	Average household income
			Amount	Percent		
All households	100	NA	$562	100	1.5	$34,498
All contributing households (a)	71	100	790	100	1.9	37,113
To religion	52	73	508	64	1.4	37,159
To other charities	54	76	282	36	0.7	40,467
To religion only	17	24	551	100	2.0	28,096
To religion and other charities	34	47	1,176	100	2.8	41,643
To religion	34	47	796	68	1.9	41,643
To other charities	34	47	380	32	0.9	41,643
To other charities only	20	29	352	100	0.9	38,450

Sources: See Table 4.1 and authors' estimates.

NA = Not applicable.

(a) Estimates based only on 63.4 percent of those respondents who provided dollar estimates for their contributions. Average contributions and average income were calculated by dividing their respective sums by the number of respondents reporting dollar amounts for each. Contributions as a percentage of household income are based solely on the number of respondents who reported a dollar amount for both household contributions and household income. Therefore, the percentages shown here differ from those that can be derived by dividing average contributions by average income unless for a given group all respondents reported both contributions and income.

Table 4.12
HOUSEHOLD CONTRIBUTIONS BY DOLLAR AMOUNT AND FREQUENCY OF RELIGIOUS ATTENDANCE IN 1987

Level of household contribution	Average contribution	Household income	Contributions as percentage of income (a)	Percentage of respondents reporting frequency of religious attendance past 6 months			
				Total	Weekly	2-3 times a month	Once a month or less
Total	$562	$34,498	1.50	57.6	29.0	14.1	14.5
Non-givers	0	27,994	0.00	43.9	16.6	11.5	15.8
Givers	790	37,113	1.90	63.1	34.0	15.1	14.0
Dollar amount not reported	790 (b)	32,500	2.43	64.9	36.9	16.4	11.6
Dollar amount reported	790	37,113	1.90	63.0	33.7	15.0	14.3
Under $1,000	253	34,582	0.73	60.3	27.8	15.8	16.7
$1-$100	51	29,912	0.17	52.9	19.7	14.0	19.2
$101-$200	161	31,004	0.53	65.7	27.1	22.0	16.6
$201-$300	264	39,433	0.68	63.9	34.8	11.8	17.3
$301-$400	366	36,507	1.01	62.5	33.4	15.6	13.5
$401-$500	475	35,216	1.36	66.9	36.5	22.0	8.4
$501-$600	566	42,410	1.34	65.3	35.7	13.2	16.4
$601-$700	664	40,652	1.65	74.7	48.4	16.6	9.7
$701-$999	831	48,630	1.71	64.7	31.9	16.8	16.0
$1,000 and over	2,706	48,131	5.66	72.6	54.8	12.1	5.7
First quartile ($1,000-$1,244)	1,090	39,721	2.74	78.7	59.8	13.0	5.9
Second quartile ($1,245-$1,897)	1,502	44,353	3.39	71.2	45.9	19.9	5.4
Third quartile ($1,898-$3,305)	2,504	49,881	5.02	76.3	62.7	10.3	3.3
Fourth quartile ($3,306-$20,000)	5,754	58,791	9.79	64.3	52.3	5.0	7.0

Sources: See Table 4.1 and authors' estimates.

(a) For the major categories, Total, Givers, and Dollar amount reported, contributions as a percentage of income are based on respondents who reported both contributions and income. The dollar amounts, however, are averages for those respondents who reported either one or the other of the items. For the remaining categories in the table, contributions as a percentage of income are based on replies from respondents who reported dollar amounts for both contributions and income.

(b) Percentage derived by multiplying the average contribution of $790 by the estimate for the number of households which made contributions, but did not report an amount.

TABLE 4.13
VOLUNTEERS: NUMBER, HOURS, AND DOLLAR VALUE IN 1987

Item	Volunteer indicator
Civilian noninstitutional population 18 years old or older (March 1988, in millions)	176.7
Volunteers (percentage of population)	45.3
Volunteers (in millions)	80.0
Average weekly hours per volunteer	4.7
Average annual hours per volunteer	244.4
Annual hours volunteered (in millions)	19,552.0
Annual hours volunteered, excluding informal volunteering (in millions)	14,890.7
Full time equivalent employment, excluding informal volunteering, at 1,700 hours per year per employee (in thousands)	8,759.0
Assigned dollar value, excluding informal volunteering, at $10.06 per hour (a) (in billions of dollars)	149.8

Sources: See Table 4.1 and authors' estimates.

(a) The average hourly wage for nonagricultural workers in 1987 as published in the ECONOMIC REPORT OF THE PRESIDENT, 1989, increased by 12 percent to estimate fringe benefits.

TABLE 4.14
DISTRIBUTION OF ALL RESPONDENTS AND VOLUNTEERS BY HOURS VOLUNTEERED IN PAST YEAR AND PAST MONTH
(In Percentages)

Hours volunteered per week	Past year		Past month	
	All respondents	Volunteers	All respondents	Volunteers
0 or no answer	54.7	NA	64.4	NA
All volunteers	45.3	100.0 *	35.5	100.0
Less than 1	12.6	27.8	8.1	22.9
1-1.99	7.9	17.4	5.5	15.6
2-2.99	6.5	14.3	4.6	12.9
3-3.99	3.5	7.7	3.2	9.0
4-4.99	2.7	6.0	2.4	6.8
5 or more	12.1	26.7	11.6	32.8

Source: See Table 4.1.

* Total does not add to 100 because of rounding.

NA = Not applicable.

Table 4.15
THE RELATIONSHIP OF HOURS VOLUNTEERED PER WEEK
TO HOUSEHOLD CONTRIBUTIONS

Hours volunteered per week	Percentage of total respondents	Percentage of group reporting a household contribution	Average household contribution	Average household income	Average percentage of household income given
0 or no answer	64.6	53.9	$542	$31,679	0.9
Less than 1	8.1	82.2	888	37,851	1.9
1-1.99	5.5	79.8	707	38,216	1.5
2-2.99	4.6	81.7	793	39,194	1.7
3-3.99	3.2	82.3	1,282	43,661	2.5
4-4.99	2.4	86.3	1,049	36,791	2.5
5 or more	11.6	78.2	1,506	41,194	2.9
6 or more	10.2	78.5	1,579	41,196	3.0

Source: See Table 4.1.

Note: Based upon the 35.4 percent of respondents who reported volunteering and making household contributions in the past month.

TABLE 4.16
PERCENTAGE OF POPULATION 18 YEARS AND OVER VOLUNTEERING IN PREVIOUS 12 MONTHS BY SELECTED CHARACTERISTICS

Selected characteristics	1981 March	1985 October	1988 March
All	52	48	45
Age			
18-24	54	43	42
25-44	59	--	49
25-34	--	53	45
35-44	--	--	54
45-54	55	--	47
55-64	45	--	47
65 and over	37	37	36
65-74	--	43	40
75 and over	--	26	29
Sex			
Male	47	45	44
Female	56	51	47
Race			
White and other races	--	--	48
White	54	49	--
Black and other races	41	38	--
Black	--	--	28
Hispanic (a)	--	--	27
Marital status			
Married	53	52	50
Single	58	39	40
Divorced/separated/ widowed	42	39	34
Employment status			
Full-time	55	49	48
Part-time	65	62	54
Not employed	45	44	38

Sources: See Table 4.3.

-- = Not available.

(a) Hispanics may be of any race.

TABLE 4.17
RELATIONSHIP OF FREQUENCY OF CHURCH ATTENDANCE
AND VOLUNTEERING IN PREVIOUS 12 MONTHS BY AGE: MARCH, 1988
(In Percentages)

Church attendance and age of volunteers	Total	Attended Church past 6 months				Past 6 - 12 months	Other (b)
		All (a)	Weekly	2 or 3 times a month	Once a month or less		
Attendance	100	61	29	14	15	7	32
Age							
All	45	51	56	48	41	40	38
18 - 24	42	42	53	40	36	37	43
25 - 34	45	51	55	49	46	39	35
35 - 64	50	55	60	55	40	47	41
35 - 44	54	61	67	62	49	44	44
45 - 54	47	48	54	50	40	53	44
55 - 64	47	54	63	44	22	44	34
65 - 74	40	47	54	40	42	11	29
75 and over	29	31	32	27	40	17	24

Source: See Table 4.1.

(a) Not shown separately are respondents (3%) who answered they attended church in the past 6 months but did not provide the frequency of attendance.
(b) Between 1-2 years, "never," and no answer.

TABLE 4.18
RELATIONSHIP BETWEEN "ABSOLUTELY ESSENTIAL" PERSONAL GOALS AND CHARITABLE BEHAVIOR

Personal goal	Percentage rating goal as absolutely essential	Total contributors percentage	Contributed only				Contributed and volunteered				
			Percentage	Average household income	Average household contribution	Average percentage of household income given	Total volunteers percentage	Percentage	Average household income	Average household contribution	Average percentage of household income given
Making contributions to charities	13.4	81.0	30.0	$37,786	$945	2.4	55.0	51.0	$41,629	$1,785	3.9
Making strong commitments to religious life	28.4	79.0	29.0	31,454	684	2.0	56.0	50.0	37,780	1,587	3.8
Giving time to charities	9.0	78.0	29.0	37,638	1,049	2.6	57.0	49.0	43,403	1,617	3.3
Being involved in public affairs	4.7	72.0	23.0	39,272	787	2.0	53.0	49.0	43,927	1,439	2.9
Owning a vacation or retirement home	4.3	62.0	37.0	33,157	161	0.5	26.0	25.0	39,610	1,077	2.8
Traveling for pleasure	10.6	70.0	32.0	40,672	404	0.9	42.0	38.0	48,632	1,297	2.6
Applying talent and creativity to the maximum extent possible	29.0	75.0	29.0	38,350	605	1.4	53.0	46.0	42,716	1,164	2.5
Providing for family if you are gone	54.3	76.0	33.0	38,179	571	1.4	48.0	43.0	40,588	1,040	2.3
Providing a good home, furnishings, and clothes	50.1	73.0	34.0	35,389	479	1.2	44.0	39.0	39,388	1,010	2.3
Sending children to college or other school	31.5	73.0	33.0	41,249	540	1.2	47.0	40.0	45,497	1,094	2.2
Total sample	NA	71.1	31.5	34,299	489	1.3	45.3	39.6	39,338	1,021	2.4

Source: See Table 4.1.

NA = Not applicable.

TABLE 4.19
RANKED INDICATORS OF CONTRIBUTORS LIKELY TO GIVE
TWO PERCENT OR MORE OF THEIR INCOME TO CHARITY

Indicator	Percentage of total respondents	Percentage of group contributing 2 percent or more of household income	Ratio for reference groups giving 2 percent or more of household income to charity
All respondents	100.00	19.36	1.00
Attend religious services weekly	28.99	36.77	1.89(a)
Very active in civic, social, and other charitable activities in the community	7.84	36.73	1.89(a)
Believe that it is absolutely essential to make contributions to charitable institutions and religious organizations	13.42	36.07	1.86
Compared with 3 years ago, now spend more time volunteering	16.68	34.83	1.79
Believe that it is absolutely essential to make a strong commitment to religious or spiritual life	28.41	32.17	1.66
Compared with 3 years ago, spend the same amount of time volunteering	16.10	29.07	1.50
Believe that it is absolutely essential to give time for volunteer work to charitable and religious organizations	9.00	27.22	1.40
Believe that it is very important to give time to volunteer work to charitable religious organizations	24.75	27.07	1.39
Believe that it is very important to make contributions to charitable institutions and religious organizations	32.67	26.72	1.38
Believe that it is absolutely essential to be involved in public affairs and politics	4.74	26.16	1.35

Source: See Table 4.1.

(a) Ranking was determined by carrying out to further decimal places when there was a tie.

TABLE 4.20
VOLUNTEERS: HOW THEY LEARNED ABOUT THEIR ACTIVITY, 1981, 1985, AND 1988
(In Percentages)

Method	1981 March	1985 October	1988 March
Asked by someone	45	39	40
Through participation in an organization	31	43	39
Family member or friend in or benefiting from the activity	30	29	28
Sought out activity on my own	25	22	19
Saw an ad on TV, or radio or in a printed source	6	4	5
Other reason	3	3	1
Don't know	4	9	5
Total*	144	149	137

Sources: See Table 4.3.

* Totals exceed 100 percent because of multiple responses.

TABLE 4.21
VOLUNTEERS: REASONS FOR INVOLVEMENT IN
VOLUNTEER ACTIVITY, 1981, 1985, AND 1988
(In Percentages)

Reason	First became involved			Continue to be involved		
	1981	1985	1988	1981	1985	1988
Wanted to do something useful to help others	45	52	56	50	55	56
Had an interest in the work or activity	35	36	---	35	37	30
Enjoyed doing the work	29	32	34	28	38	35
Knew someone who was involved or would benefit from it	23	26	27	20	24	25
Religious concerns	21	27	22	20	26	24
Wanted to learn and get the experience	11	10	9	7	8	6
Had a lot of free time	8	10	9	6	8	6
Thought my work would keep taxes down	5	3	2	3	2	2
Other reasons (a)	1	2	1	1	1	8
Don't know	5	7	5	8	7	5
Total*	183	205	165	178	206	197

Sources: See Table 4.3.

* Totals exceed 100 percent because of multiple responses.

--- = Not available.

(a) Includes the reason "Helped me earlier."

Table 4.22
ATTITUDES ABOUT VOLUNTEERING TO HELP OTHERS ELSEWHERE
(In Percentages)

Selected characteristics	Strongly agree	Agree	Disagree	Strongly disagree	Not sure
Total*	14.9	59.5	12.5	3.7	9.3
Sex					
Male	14.2	58.8	12.9	3.9	10.2
Female	15.7	60.2	12.2	3.4	8.5
Race					
White and other	14.6	59.6	12.8	3.7	9.3
Black	18.8	60.6	8.8	3.7	8.2
Hispanic (a)	17.8	56.0	13.3	4.9	8.0
Age					
18-24	15.4	57.0	12.8	4.1	10.8
25-34	13.6	61.8	13.2	2.4	9.0
35-44	14.6	60.2	13.1	3.3	8.9
45-54	16.1	59.0	10.6	5.0	9.3
55-64	16.2	59.2	12.7	4.6	7.3
65+	15.1	58.7	12.0	3.9	10.3
Income					
Under $10,000	13.1	59.5	14.1	4.3	9.0
$10,000-$19,999	14.8	59.4	13.5	3.5	8.8
$20,000-$29,999	13.9	61.6	11.9	2.7	9.9
$30,000-$39,999	13.5	63.8	11.9	3.6	7.4
$40,000-$49,999	14.7	53.6	15.4	4.3	12.1
$50,000-$74,999	17.1	60.5	9.4	2.5	10.6
$75,000-$99,999	20.7	52.1	10.7	6.5	10.0
$100,000+	19.4	54.7	14.1	7.5	4.2

Source: See Table 4.1.

*Total and selected characteristics may not add to 100 because of rounding.

(a) Hispanics may be of any race.

Statement: Persons should volunteer some of their time to help people elsewhere.

Table 4.23
ATTITUDES ABOUT VOLUNTEERING COMPARED WITH ACTUAL VOLUNTEERING

Response	Percentage of total respondents*	Percentage who volunteered in the past year	Percentage who did not volunteer in the past year
All respondents	100.0	45.3	54.7
Agree or agree strongly	74.4	50.4	49.7
Disagree or disagree strongly	16.2	30.9	69.1
Not sure	9.3	29.3	70.7

Source: See Table 4.1.

* Total may not add to 100 because of rounding.

Statement: Persons should volunteer some of their time to help people elsewhere.

TABLE 4.24
ATTITUDES ABOUT INDIVIDUAL RESPONSIBILITY
TO GIVE TO CHARITY
(In Percentages)

Selected characteristics	Strongly agree	Agree	Disagree	Strongly disagree	Not sure
Total*	16.3	58.9	16.6	2.7	5.6
Sex					
Male	14.8	56.5	19.1	3.1	6.4
Female	17.6	61.1	14.2	2.3	4.8
Race					
White and other	15.7	59.4	16.9	2.8	5.2
Black	21.7	58.8	11.7	1.9	5.9
Hispanic (a)	18.5	58.9	12.4	2.0	8.2
Age					
18-24	13.4	53.9	20.2	1.4	5.7
25-34	17.6	53.9	18.7	3.5	6.3
35-44	14.9	59.5	17.7	3.1	4.9
45-54	17.1	54.6	19.7	2.5	6.0
55-64	14.8	64.8	12.5	2.8	5.0
65+	18.7	64.4	9.8	2.2	5.0
Income					
Under $10,000	17.2	59.2	16.2	2.7	4.7
$10,000-$19,999	16.3	59.7	15.4	2.8	5.6
$20,000-$29,999	14.5	58.0	16.9	1.4	9.1
$30,000-$39,999	13.0	61.0	18.1	4.0	4.4
$40,000-$49,999	14.4	61.8	14.6	3.0	6.2
$50,000-$74,999	18.2	55.8	20.2	1.8	3.9
$75,000-$99,999	19.3	58.9	17.5	2.1	2.2
$100,000+	30.6	51.8	7.6	5.2	4.7

Source: See Table 4.1.

* Total and selected characteristics may not add to 100 because of rounding.

(a) Hispanics may be of any race.

Statement: It is the responsibility of people to give what they can to charity.

TABLE 4.25
ATTITUDES ABOUT GIVING COMPARED WITH ACTUAL GIVING

Response	Percentage of total respondents	Percentage who contributed in the past year	Percentage who did not contribute in the past year
All respondents*	100.0	71.1	28.9
Agree or agree strongly	75.2	73.1	26.9
Disagree or disagree strongly	19.3	64.2	35.8
Not sure	5.6	67.7	32.3

Source: See Table 4.1.

* Total may not add to 100 because of rounding.

Statement: It is the responsibility of people to give what they can to charity.

TABLE 4.26
CONTRIBUTORS' SATISFACTION WITH THE AMOUNT THEY ARE GIVING TO RELIGIOUS CHARITIES BY AGE AND INCOME
(In Percentages)

Selected characteristics	Giving enough		
	Yes	No	Not sure
Total	57.4	35.5	7.1
Age			
18-24	41.4	45.7	12.9
25-34	52.6	41.5	5.9
35-44	58.6	36.2	5.2
45-54	49.9	41.1	9.0
55-64	62.2	31.1	4.7
65+	72.0	20.1	7.9
Income			
Under $10,000	59.2	33.7	7.4
$10,000-$19,999	59.8	30.4	9.8
$20,000-$29,999	52.1	34.2	13.7
$30,000-$39,000	63.9	31.4	4.9
$50,000-$74,999	58.6	31.6	9.8
$75,000-$99,999	69.6	26.6	4.2
$100,000+	63.8	32.5	3.7

Source: See Table 4.1.

Note: Data from the 52 percent of respondents who reported contributing to religion in the past year. Some percentages do not add up to 100 because of rounding.

Question: All in all, are you giving as much to religious charities as you think you should be giving?

TABLE 4.27
PERCENTAGE OF HOUSEHOLD INCOME RESPONDENTS THINK THEY SHOULD TRY TO GIVE TO ALL CHARITIES COMPARED WITH ACTUAL GIVING
(In Percentages)

Percentage of household income	Respondents who would like to give this percentage	Households that give this percentage
Less than 1 percent	5.1	32.1
1 to 2 percent	7.1	11.3
2 to 3 percent	5.7	5.3
3 to 4 percent	3.4	2.8
4 to 5 percent	4.0	2.5
5 to 10 percent	10.7	5.6
10 percent or more	13.3	3.1
Don't know	37.0	37.3 (a)
No answer	13.7	NA
Total	100.0	100.0

Source: See Table 4.1.

NA = Not applicable.

(a) Includes the 29 percent of respondents who gave nothing to charity and the 8 percent of respondents for whom there was not sufficient information to calculate the percentage of household income contributed.

Question: As a goal to strive towards, what percentage of their total annual income before taxes do you think Americans should try to give to charitable organizations?

TABLE 4.28
NUMBER OF HOURS PER WEEK RESPONDENTS THINK THEY SHOULD TRY TO VOLUNTEER COMPARED WITH ACTUAL VOLUNTEERING
(In Percentages)

Volunteer hours per week	Respondents who would like to volunteer this amount	Respondents who did volunteer this amount
None	3.5	54.7
Less than 1 hour	2.7	12.6
1 to 2 hours	13.7	7.9
2 to 3 hours	13.8	6.5
3 to 4 hours	7.3	3.5
4 to 5 hours	4.2	2.7
5 hours or more	9.5	12.1
Don't know	34.0	NA
No answer	11.3	NA
Total	100.0	100.0

Source: See Table 4.1.

Note: Actual volunteering estimated from hours volunteered in the past month.

NA = Not applicable.

Question: As a goal to strive towards, how many hours of volunteer work each week on average do you think Americans should perform?

TABLE 4.29
ATTITUDES ABOUT THE IMPORTANCE OF CHARITIES
(In Percentages)

Statement summaries	Strongly agree	Agree	Disagree	Strongly disagree	Not sure
Charities play a very significant role in U.S. society	26.4	60.1	6.8	0.6	6.1
Charities, on the whole, spend their funds wisely	6.6	38.4	25.7	7.1	22.2
Charities are needed more today than five years ago	22.7	48.4	14.1	1.6	13.2
Charities are more effective today than five years ago	10.4	37.9	20.6	3.7	27.4

Source: See Table 4.1.

TABLE 4.30
CHARITABLE CONTRIBUTIONS OF HOUSEHOLDS: UNITED STATES AND LOCAL AREAS
(Reference Years are in Parentheses)

	All households		Contributing households		
Survey areas	Average contribution	Percentage of household income	Percentage of all households	Average contribution	Percentage of household income
United States (1987)	$562	1.5	71	$790	1.9
Cleveland (1987)	583	2.3	86	678	---
Delaware Valley (1988)	350 (a)	---	76	460 (b)	---
Denver (1986)	715	2.1	80	894	---
Detroit (1987)	730	2.3	86	850	2.4
Milwaukee (1986)	534	1.8	71	723	2.4
New York City (1987)	693	2.0	80	900	2.7
Pittsburgh (1987)	436 (a)	---	75	580	---
Puget Sound (1986)	619	1.9	75	826	2.4
Rochester (1987)	780 (a)	---	75	1,040	2.7
Washington State (1986)	612	2.0	73	836	2.5
Wyoming State (1988)	331 (a)	---	82	402	---

Sources: Separate surveys, other than for the United States, were conducted in connection with the Give Five program. Further information can be obtained from local Give Five participants; and see Table 4.1.

Note: Local Give Five participants are: Northern Ohio GIVES, Delaware Valley Together, Metro Denver GIVES, Metro Detroit GIVES, Greater Milwaukee GIVES, The Clark Foundation, New York City, Greater Pittsburgh Produces, Washington GIVES, Give Five for Greater Rochester, and Wyoming, Volunteer Assistance Corporation. Methodology and sampling techniques varied to some extent among the local Give Five participants so it cannot be assumed that data are entirely comparable.

--- = Not available

(a) Estimated by INDEPENDENT SECTOR. Delaware Valley reported average contribution of contributors as $460 and contributors were 76% of all respondents. Pittsburgh reported average contribution of contributors as $580 amd contributions were 75% of all respondents. Rochester reported average contribution of contributors as $1,040 and contributors were 75% of all respondents. Wyoming reported average contribution of contributors as $402 and contributors were 82% of all respondents.

(b) The question pertaining to contributions emphasized personal giving, rather than being couched in terms that could reflect the respondent answering for his family or household. The respondent was asked, "Again, thinking back over 1988, did you, yourself, give money or any property other than discards to any of these types of organizations?"

TABLE 4.31
POPULATION 18 YEARS AND OLDER VOLUNTEERING PAST YEAR, MONTH AND WEEK AND CORRESPONDING AVERAGE HOURS ON A WEEKLY BASIS
(Survey Periods are in Parentheses)

	Past year		Past month		Past week	
Survey areas	Percent	Hours	Percent	Hours	Percent	Hours
United States (March 1988)	45	4.7	39	5.5	28	8.1
Cleveland (July 1988)	63	1.4	---	---	---	---
Delaware Valley (February 1989)	49	4.6	---	---	---	---
Denver (October-November 1986)	60	3.8 (a)	48	4.7	33	6.0
Detroit (October-November 1987)	42	---	---	4.2	---	---
Milwaukee (March-April 1987)	55	4.4	46	---	32	5.3
New York City (March-April 1988)	32	---	---	5.2	---	6.5
Pittsburgh (Spring 1988)	44	5.4	---	---	---	---
Puget Sound (June 1987)	51	2.5	---	---	34	6.7
Rochester (January-March 1988)	44	3.2	---	---	---	---
Washington State (June 1987)	53	1.9	---	---	36	5.4
Wyoming State (September 1988)	72	4.1	---	---	---	---

Sources: See Table 4.30.

--- = Not available

(a) Estimated by INDEPENDENT SECTOR.

TABLE 4.32
ATTITUDES TOWARD GIVING AND VOLUNTEERING:
UNITED STATES AND LOCAL AREAS
(Percentages of Respondents Agreeing to the Propositions)

Survey areas	Responsibility of people to give what they can to charity	Every person should volunteer some of his/her time to help people elsewhere
United States	75	74
Cleveland	74	80
Delaware Valley	--	--
Denver	81	77
Detroit	78	84
Milwaukee	83	77
New York City	73	86
Pittsburgh	--	--
Puget Sound	64	72
Rochester	76	69
Washington State	--	--
Wyoming State	71	76

Sources: See Table 4.30.

-- = Not available.

TABLE 4.33

INTERNATIONAL COMPARISONS OF INDIVIDUAL CONTRIBUTIONS AND AS A PERCENTAGE OF PERSONAL INCOME -- SELECTED YEARS: CANADA, UNITED KINGDOM, AND UNITED STATES

(In Millions of Dollars for Canada and U.S., and Millions of Pounds for U.K.)

	Individual contributions						Ratio of U.S. donation percentage to:	
	In own currency			As percentage of personal income				
Year	Canada	United Kingdom	United States	Canada	United Kingdom	United States	Canadian percentage	United Kingdom percentage
1987	---	---	80,760	---	---	2.14	---	---
1985	3,050	1,561	66,170	0.76	0.52	1.99	2.62	3.83
1984	2,800	1,340	58,500	0.75	0.48	1.88	2.51	3.92
1982	2,248	991	48,520	0.69	0.41	1.82	2.64	4.44
1980	1,770	695	40,710	0.71	0.35	1.80	2.53	5.14
1977	1,265	633	29,550	0.72	0.51	1.84	2.55	3.61
1975	1,043	557	23,530	0.75	0.57	1.79	2.39	3.14
1970	663	---	16,190	0.97	---	1.95	2.01	---

Sources: The Canadian Centre for Philanthropy, CANADA GIVES, 1988; and American Association of Fund-Raising Counsel Trust for Philanthropy, GIVING USA, 1989 Edition; and Table 3.3.

--- = Not available.

TABLE 4.34
INTERNATIONAL COMPARISONS OF INDIVIDUAL, CORPORATION, AND FOUNDATION CONTRIBUTIONS, SELECTED YEARS: CANADA, UNITED KINGDOM, AND UNITED STATES
(In Millions of Dollars for Canada and United States, and Millions of Pounds for United Kingdom)

Year and country	Percentage distribution				Total contributions	
	Individuals	Corporations	Foundations	Percent	In country's currency	As percentage of gross domestic product
1985						
Canada	88.0	7.2	4.8	100	3,467	0.72
U.K.	81.3	5.9	12.8	100	1,920	0.55
U.S.	87.6	5.9	6.5	100	75,540	1.90
1982						
Canada	88.3	6.4	5.3	100	2,547	0.68
U.K.	80.0	5.6	14.4	100	1,238	0.45
U.S.	88.9	5.3	5.8	100	54,590	1.75
1977						
Canada	85.8	9.1	5.1	100	1,474	0.68
U.K.	82.3	5.6	12.1	100	769	0.53
U.S.	88.6	5.4	6.0	100	33,340	1.70

Sources: See Tables 3.2, 4.33, and ECONOMIC REPORT OF THE PRESIDENT, 1989.

TABLE 4.35
RESPONDENT AGREEMENT ABOUT GOVERNMENT AND INDIVIDUAL RESPONSIBILITY TO THE LESS FORTUNATE IN SOCIETY, GREAT BRITAIN, 1987, AND UNITED STATES, 1988
(In Percentages)

Attitude statements	Great Britain	United States
The government has a basic responsibility to take care of people who can't take care of themselves	80	81
The government is spending too much money on programs to help the poor	7	22
It is the responsibility of people to give what they can to charity	46	75

Sources: Charities Aid Foundation, CHARITY HOUSEHOLD SURVEY, Second Edition, 1988, and see Table 4.1.

TABLE 5.1
FOUNDATION GIVING: GRANTS MADE, GIFTS RECEIVED, AND ASSETS, 1975-1987
(In Millions of Dollars)

	Foundations		Grants made		Gifts received		Gifts as	Assets (market value)		Grants as
Year	Number	1975= 100	Amount	1975= 100	Amount	1978= 100	percentage of grants	Amount	1975= 100	percentage of assets
1987	27,661	126.4	$6,660	342.4	$4,958	307.2	74.4	$115,441	383.2	5.8
1985	25,639	117.1	6,027	309.9	5,180	320.9	85.9	102,065	338.8	5.9
1984	24,859	113.6	5,043	259.3	3,359	208.1	66.6	74,048	245.8	6.8
1983	24,261	110.8	4,479	230.3	2,706	167.7	60.4	67,867	225.3	6.6
1982	23,770	108.6	4,490	230.8	4,004	248.1	89.2	58,670	194.7	7.7
1981	21,967	100.4	3,795	195.1	2,392	148.2	63.0	47,567	157.9	8.0
1980	22,088	100.9	3,434	176.6	1,984	122.9	57.8	48,174	159.9	7.1
1979	22,535	103.0	2,848	146.4	2,214	137.2	77.7	41,594	138.1	6.8
1978	22,484	102.7	2,547	131.0	1,614	100.0	63.4	37,265	123.7	6.8
1977	22,152	101.2	2,347	120.7	---	---	---	35,369	117.4	6.6
1976	21,447	98.0	2,229	114.6	---	---	---	34,785	115.5	6.4
1975	21,887	100.0	1,945	100.0	---	---	---	30,129	100.0	6.5

Sources: The Foundation Center, NATIONAL DATA BOOK OF FOUNDATIONS, various editions. The Foundation Center estimates are derived from the Internal Revenue Service's computer files on Tax Forms 990-AR and 990-PF.

--- = Not available.

TABLE 5.2
FOUNDATION GIVING: NUMBER, ASSETS, GIFTS RECEIVED, AND GRANTS MADE BY GRANT-MAKING FOUNDATIONS, CIRCA 1987
(In Millions of Dollars)

Type of foundation	Foundations		Grants made		Gifts received		Assets (market value)		Grants as percentage of assets
	Number	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
Independent (a)	26,389	95.4	$6,239	93.7	$3,962	79.9	$103,466	89.6	6.0
Operating (b)	1,040	3.8	107	1.6	119	2.4	7,379	6.4	1.5
Community (c)	232	0.8	313	4.7	876	17.7	4,596	4.0	6.8
Total	27,661	100.0	$6,659	100.0	$4,957	100.0	$115,441	100.0	5.8

Source: The Foundation Center, NATIONAL DATA BOOK OF FOUNDATIONS, 13th Edition, New York, 1989.

Note: Data for the Foundation Center's NATIONAL DATA BOOK OF FOUNDATIONS, 13th Edition, are drawn from 1986, 1987, and 1988 tax returns. The bulk of the returns are from 1987.

(a) This figure includes private nonoperating grant-making froundations and company-sponsored foundations.
(b) This figure excludes 1,375 operating foundations that do not award grants.
(c) This figure includes data for 30 community foundations classified by the Internal Revenue Service as private foundations.

TABLE 5.3
FOUNDATION GIVING: FOUNDATIONS, GRANTS MADE, GIFTS RECEIVED, AND ASSET CATEGORY, 1977, 1984, AND 1987
(Asset Categories and Amounts in Millions of Dollars, Average Grants and Average Assets in Thousands of Dollars)

Asset category	Foundations Number	Foundations Percent	Grants made Amount	Grants made Percent	Average grants made per foundation Column(3) divided by column (1)	Gifts received Amount	Gifts received Percent	Gifts as a percentage of grants Column(6) divided by column (3)	Assets (market value) Amount	Assets (market value) Percent	Average assets per foundation Column (9) divided by column (1)	Grants as percentage of assets
	1987											
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
$10.000 +	1,272	4.6	$4,434	66.6	$3,486	$2,758	55.6	62.2	$94,979	82.3	$74,669	4.7
$5.000–$9.999	966	3.5	501	7.5	519	509	10.3	101.6	6,837	5.9	7,078	7.3
$1.000–$4.999	4,172	15.1	838	12.6	201	873	17.6	104.2	9,209	8.0	2,207	9.1
$0.500–$0.999	2,942	10.6	266	4.0	90	259	5.2	97.4	2,087	1.8	709	12.7
$0.100–$0.499	8,121	29.4	329	4.9	41	325	6.6	98.8	1,986	1.7	245	16.6
$0.050–$0.099	2,939	10.6	75	1.1	26	68	1.4	90.7	214	0.2	73	35.0
$0.049 and under	7,249	26.2	217	3.3	30	165	3.3	76.0	129	0.1	18	168.2
Total	27,661	100.0	$6,660	100.0	$241	$4,957	100.0	74.4	$115,441	100.0	$4,173	5.8
	1984											
$10.000 +	941	3.8	$3,095	61.3	$3,289	$1,821	54.2	58.8	$58,355	78.8	$62,014	5.3
$5.000–$9.999	670	2.7	458	9.1	684	326	9.7	71.2	4,671	6.3	6,972	9.8
$1.000–$4.999	3,247	13.1	703	13.9	217	587	17.5	83.5	7,255	9.8	2,234	9.7
$0.500–$0.999	2,427	9.8	237	4.7	98	196	5.8	82.7	1,725	2.3	711	13.7
$0.100–$0.499	7,116	28.6	288	5.7	40	231	6.9	80.2	1,720	2.3	242	16.7
$0.050–$0.099	2,714	10.9	64	1.3	24	49	1.5	76.6	197	0.3	73	32.5
$0.049 and under	7,744	31.2	200	4.0	26	149	4.4	74.5	127	0.2	16	157.5
Total	24,859	100.0	$5,045	100.0	$203	$3,359	100.0	66.6	$74,050	100.0	$2,979	6.8
	1977											
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
$10.000 +	471	2.1	$1,280	54.5	$2,718	---	---	---	$24,766	70.0	$52,582	5.2
$5.000–$9.999	409	1.8	235	10.0	575	---	---	---	2,915	8.2	7,127	8.1
$1.000–$4.999	2,150	9.7	390	16.6	181	---	---	---	4,720	13.3	2,195	8.3
$0.500–$0.999	1,696	7.7	121	5.2	71	---	---	---	1,191	3.4	702	10.2
$0.100–$0.499	5,976	27.0	181	7.7	30	---	---	---	1,425	4.0	238	12.7
$0.050–$0.099	2,822	12.7	52	2.2	18	---	---	---	205	0.6	73	25.5
$0.049 and under	8,628	38.9	88	3.7	10	---	---	---	147	0.4	17	59.9
Total	22,152	100.0	$2,347	100.0	$106	---	---	---	$35,369	100.0	$1,597	6.6

Sources: The Foundation Center, NATIONAL DATA BOOK OF FOUNDATIONS, 13th, 12th, and 4th Editions, New York, 1989, 1987, and 1979.

--- = Not available.

TABLE 5.4
FOUNDATION GIVING: GRANTS MADE, GIFTS RECEIVED, AND ASSETS OF FOUNDATIONS IN THE FOUNDATION DIRECTORY, BY TYPE OF FOUNDATION, 1977, 1982, and 1987
(In Thousands of Dollars)

Type of foundation	Foundations		Grants made		Gifts received		Assets (market value)		Grants as percentage of assets
	Number	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
12th Edition, circa 1987									
Independent grant-making foundations	5,383	81.4	$4,619,049	72.8	$2,042,725	55.1	$90,410,487	84.5	5.1
Company-sponsored foundations	904	13.7	1,254,257	19.8	1,185,932	32.0	4,965,623	4.6	25.3
Community foundations	175	2.6	380,779	6.0	367,211	9.9	4,839,594	4.5	7.9
Operating foundations	153	2.3	88,410	1.4	114,292	3.1	6,724,244	6.3	1.3
Total	6,615	100.0	$6,342,495	100.0	$3,710,160	100.0	$106,939,948	100.0	5.9
9th Edition, circa 1982									
Independent grant-making foundations	3,208	79.0	$2,583,247	74.2	$1,057,202	60.7	$41,529,141	87.4	6.2
Company-sponsored foundations	701	17.3	669,361	19.2	469,114	26.9	2,491,363	5.2	26.9
Community foundations	98	2.4	175,106	5.0	173,222	9.9	2,084,344	4.4	8.4
Operating foundations	56	1.4	52,186	1.5	42,381	2.4	1,436,430	3.0	3.6
Total	4,063	100.0	$3,479,900	100.0	$1,741,919	100.0	$47,541,278	100.0	7.3
7th Edition, circa 1977									
Independent grant-making foundations	2,470	78.7	$1,634,903	79.3	$824,557	61.6	$28,748,812	88.8	5.7
Company-sponsored foundations	545	17.4	316,382	15.3	425,959	31.8	1,625,617	5.0	19.5
Community foundations	81	2.6	88,911	4.3	70,191	5.2	1,299,369	4.0	6.8
Operating foundations	42	1.3	21,588	1.0	18,016	1.3	695,175	2.1	3.1
Total	3,138	100.0	$2,061,784	100.0	$1,338,723	100.0	$32,368,973	100.0	6.4

Sources: The Foundation Center, FOUNDATION DIRECTORY, 12th, 9th, and 7th Editions, New York, 1989, 1983, and 1979.

Note: The Foundation Center's general criteria for inclusion of a community or private grant-making foundation in its directory are based on organizations which held assets of one million dollars or more, or gave $100,000 or more in the latest year of record. Specific restrictions that result in the exclusion of certain organizations from the Directory are elaborated upon in the published editions of the Directory.

TABLE 5.5

FOUNDATION GIVING: DISTRIBUTION OF FOUNDATIONS IN THE FOUNDATION DIRECTORY, BY DECADE ESTABLISHED AND ASSET CATEGORY, CIRCA 1987

Decade	Total Foundations		Asset category											
			$100.0 million+		$25.0 million–$99.9 million		$10.0 million–$24.9 million		$5.0 million–$9.9 million		$1.0 million–$4.9 million		Under $1.0 million	
estblished	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
1980–1987	1,095	16.6	9	6.0	28	6.7	86	12.5	118	12.7	570	16.6	284	28.5
1970–1979	790	11.9	12	8.0	45	10.8	71	10.3	99	10.7	430	12.5	133	13.3
1960–1969	1,389	21.0	14	9.3	65	15.7	132	19.1	196	21.1	765	22.3	217	21.7
1950–1959	1,790	27.1	34	22.7	122	29.4	202	29.3	293	31.6	902	26.3	237	23.7
1940–1949	744	11.2	38	25.3	88	21.2	112	16.2	110	11.9	347	10.1	49	4.9
1930–1939	198	3.0	24	16.0	26	6.3	35	5.1	39	4.2	69	2.0	5	0.5
1920–1929	166	2.5	10	6.7	20	4.8	28	4.1	32	3.5	72	2.1	4	0.4
1910–1919	77	1.2	8	5.3	16	3.9	13	1.9	7	0.8	31	0.9	2	0.2
1900–1909	23	0.3	1	0.7	5	1.2	2	0.3	4	0.4	11	0.3	0	0.0
Before 1900	48	0.7	0	0.0	0	0.0	2	0.3	8	0.9	38	1.1	0	0.0
Data not available	295	4.5	0	0.0	0	0.0	7	1.0	21	2.3	200	5.8	67	6.7
Total*	6,615	100.0	150	100.0	415	100.0	690	100.0	927	100.0	3,435	100.0	998	100.0

Source: The Foundation Center, THE FOUNDATION DIRECTORY, 12th Edition, New York, 1989.

* Percentages may not add up because of rounding.

TABLE 5.6
FOUNDATION GIVING: LARGEST FOUNDATIONS BY CATEGORY AND RANKED BY ASSETS, CIRCA 1987
(In Thousands of Dollars)

Private foundations: Independent grant-making

	Assets	Grants	Percentage*
Ford Foundation	$5,509,053	$219,404	4.0
W.K. Kellogg Foundation	3,581,473	88,979	2.5
Pew Charitable Trusts	2,310,685	122,715	5.3
John D. and Catherine T. MacArthur Foundation	2,279,509	113,914	5.0
Lilly Endowment, Inc.	1,983,318	71,357	3.6
Robert Wood Johnson Foundation	1,908,243	90,661	4.8
Rockefeller Foundation	1,676,015	70,867	4.2
Andrew W. Mellon Foundation	1,478,000	67,357	4.6
Kresge Foundation	1,045,631	39,195	3.7
Carnegie Corporation of New York	807,142	34,443	4.3
Duke Endowment	771,872	41,417	5.4
McKnight Foundation	764,355	37,763	4.9
Charles Stewart Mott Foundation	749,512	33,039	4.4
William and Flora Hewlett Foundation	661,185	32,237	4.9
Richard King Mellon Foundation	660,858	26,001	3.9
Total (15)	$26,186,851	$1,089,349	4.2
Total as a percentage of all independent grant-making foundations in the Foundation Directory	29.0	23.6	NA

Operating foundations

	Assets	Grants	Percentage*
J. Paul Getty Trust	$3,982,185	$12,594	0.3
Annie E. Casey Foundation	460,631	2,167	0.5
Norton Simon Foundation	284,901	5,655	2.0
Robert A. Welch Foundation	231,463	12,050	5.2
Charles F. Kettering Foundation	117,850	486	0.4
Lannan Foundation	108,210	2,717	2.5
Russell Sage Foundation	103,022	798	0.8
Menil Foundation	95,210	5,904	6.2
Liberty Fund	93,529	316	0.3
Carnegie Endowment for International Peace	84,916	4,393	5.2
Mary E. Bivins Foundation	51,485	564	1.1
A. M. McGregor Home	50,186	386	0.8
Total (12)	$5,663,588	$48,030	0.8
Total as a percentage of all operating foundations in the Foundation Directory	84.2	54.3	NA

Company-sponsored foundations

	Assets	Grants	Percentage*
Alcoa Foundation	$209,788	$10,453	5.0
General Motors Foundation, Inc.	189,541	21,588	11.4
AT&T Foundation	152,000	30,308	19.9
Ford Motor Company Fund	125,526	16,337	13.0
The Prudential Foundation	111,488	11,647	10.4
Amoco Foundation, Inc.	62,696	19,880	31.7
Exxon Education Foundation	61,168	19,548	32.0
Kraft Foundation	52,916	8,888	16.8
The Procter and Gamble Fund	45,245	13,191	29.2
General Electric Foundation	37,405	18,599	49.7
Southwestern Bell Foundation	29,211	11,921	40.8
Shell Companies Foundation, Inc.	25,496	17,462	68.5
Rockwell International Corporation Trust	22,000	12,146	55.2
Burlington Northern Foundation	20,854	11,122	53.3
GTE Foundation	17,000	18,500	108.8
Total (15)	$1,162,334	$241,590	20.8
Total as a percentage of all independent company-sponsored foundations in the Foundation Directory	23.4	19.3	NA

Community foundations

	Assets	Grants	Percentage*
New York Community Trust	$545,076	$38,029	7.0
Cleveland Foundation	459,051	21,000	4.6
Marin Community Foundation	430,000	12,400	2.9
Chicago Community Trust	278,024	22,613	8.1
Boston Foundation, Inc.	194,376	12,751	6.6
San Francisco Foundation	164,144	9,733	5.9
Communities Foundation of Texas, Inc.	157,967	17,243	10.9
Hartford Foundation for Public Giving	133,393	6,272	4.7
Columbus Foundation	119,000	7,880	6.6
Pittsburgh Foundation	108,690	4,609	4.2
Minneapolis Foundation	106,322	9,042	8.5
Saint Paul Foundation	104,132	6,767	6.5
New Haven Foundation	73,510	3,981	5.4
California Community Foundation	69,962	4,241	6.1
Metropolitan Atlanta Community Foundation, Inc.	68,019	10,223	15.0
Total (15)	$3,011,666	$186,784	6.2
Total as a percentage of all community foundations in the Foundation Directory	62.2	49.1	NA

Sources: The Foundation Center, FOUNDATIONS TODAY, 6th Edition, New York, 1989; and Table 5.4.

* Grants as percentage of assets.

NA = Not applicable.

TABLE 5.7
FOUNDATION GIVING: FOUNDATION FUNDING TRENDS BY CATEGORY OF ACTIVITY, 1982, 1984, AND 1987
(In Thousands of Dollars)

	1982		1984		1987	
Category	Amount	Percent	Amount	Percent	Amount	Percent
Cultural activities	$208,717	14.0	$229,020	13.9	$388,672	15.0
Education	355,631	23.9	285,587	17.3	451,914	17.5
Health	312,069	20.9	390,445	23.7	599,530	23.2
Religion	27,907	1.9	38,351	2.3	43,308	1.7
Science	96,281	6.5	122,880	7.5	194,489	7.5
Social science	102,363	6.9	126,326	7.7	212,929	8.2
Welfare	387,278	26.0	454,101	27.6	698,154	27.0
Total	$1,490,246	100.0	$1,646,710	100.0	$2,588,996	100.0

Source: The Foundation Center, FOUNDATIONS TODAY, 6th Edition, New York, 1989.

TABLE 5.8
FOUNDATION GIVING: DISTRIBUTION OF REPORTED GRANTS BY TYPE OF RECIPIENT ORGANIZATION, 1982, 1984, AND 1987
(In Thousands of Dollars and Thousands of Grants)

	Value of grants						Number of grants					
	1982		1984		1987		1982		1984		1987	
Category	Amount	Percent	Amount	Percent	Amount	Percent	Number	Percent	Number	Percent	Number	Percent
Educational institutions	$634.4	42.5	$578.1	34.6	$949.0	34.7	8.3	30.9	9.9	29.7	11.7	26.7
Private universities and colleges	345.4	23.1	278.9	16.7	467.1	17.1	3.9	14.5	4.2	12.6	5.0	11.4
Public universities and colleges	127.0	8.5	138.9	8.3	245.8	9.0	1.7	6.3	2.5	7.5	3.0	6.8
Graduate schools	84.7	5.7	106.3	6.4	167.2	6.1	1.1	4.1	1.6	4.8	1.7	3.9
Junior/community colleges	4.4	0.3	7.1	0.4	7.6	0.3	0.1	0.4	0.2	0.6	0.2	0.5
Schools	72.9	4.9	46.9	2.8	61.4	2.2	1.5	5.6	1.4	4.2	1.7	3.9
Direct service agencies	276.5	18.5	353.7	21.1	548.0	20.1	8.0	29.7	9.7	29.1	13.5	30.8
Hospitals and medical care facilities	120.5	8.1	114.2	6.8	154.6	5.7	1.7	6.3	1.9	5.7	2.0	4.6
Research institutes	77.4	5.2	147.3	8.8	272.6	10.0	1.1	4.1	1.5	4.5	2.2	5.0
Associations and professional societies	94.8	6.3	148.2	8.9	273.7	10.0	2.6	9.7	3.9	11.7	6.0	13.7
Museums and historical societies	88.2	5.9	90.9	5.4	158.9	5.8	1.1	4.1	1.3	3.9	2.0	4.6
Performing arts group	60.6	4.1	75.6	4.5	115.0	4.2	1.7	6.3	2.0	6.0	3.0	6.8
Government agencies	47.4	3.2	52.0	3.1	91.2	3.3	0.7	2.6	0.9	2.7	1.2	2.7
Community funds	43.0	2.9	65.0	3.9	80.7	3.0	0.7	2.6	1.1	3.3	1.1	2.5
Libraries	26.5	1.8	24.6	1.5	64.6	2.4	0.4	1.5	0.4	1.2	0.6	1.4
Churches and temples	24.8	1.7	22.9	1.4	23.8	0.9	0.6	2.2	0.7	2.1	0.7	1.6
Total	$1,494.1	100.0	$1,672.5	100.0	$2,732.2	100.0	26.9	100.0	33.3	100.0	43.9	100.0

Sources: The Foundation Center, FOUNDATIONS TODAY, 6th Edition, New York, 1989; and Table 5.5.

Note: Percentages are based on rounded dollar estimates and therefore may differ marginally from those that would obtain if actual estimates were used.

TABLE 5.9
FOUNDATION GIVING: TYPE OF SUPPORT AWARDED, 1984 AND 1987
(Amount in Thousands of Dollars)

	1984					1987				
	Value of grants		Number of grants		Average size of	Value of grants		Number of grants		Average size of
Type of support	Amount	Percent	Number	Percent	grant	Amount	Percent	Number	Percent	grant
Capital support	$331,705	20.1	4,743	13.9	$69,936	$574,531	22.2	5,910	13.7	$97,213
Continuing support	434,650	26.4	9,540	28.0	45,561	655,405	25.3	11,512	26.8	56,932
Endowments	62,960	3.8	414	1.2	152,078	214,528	8.3	670	1.6	320,191
Fellowships and scholarships	68,555	4.2	1,906	5.6	35,968	151,292	5.8	2,385	5.5	63,435
Matching/challenge grants	91,539	5.6	1,284	3.8	71,292	190,015	7.3	1,606	3.7	118,316
Program development	580,971	35.3	10,447	30.7	55,611	963,378	37.2	13,933	32.4	69,144
General/operating funds	296,907	16.4	7,098	20.8	38,026	431,402	16.7	9,003	20.9	47,918
Research	230,538	14.0	2,820	8.3	81,751	373,215	14.4	3,342	7.8	111,674
Other	-----	----	-----	-----	-----	135,545	5.2	5,492	12.8	24,681
Total grants reported*	$1,646,711	125.8	34,040	112.3	$48,376	$2,588,996	142.4	43,032	125.2	$60,164

Sources: The Foundation Center, FOUNDATIONS TODAY, 6th Edition, 1989, and THE FOUNDATION DIRECTORY, 10th Edition, 1985.

--- = Not available.

* The total grants reported does not equal the sum of the column because some grants are included in two categories; therefore, the percentages will not total to 100 either.

TABLE 5.10
FOUNDATION GIVING: REPORTED GRANTS DESIGNATED FOR SPECIAL POPULATIONS, 1982, 1984, AND 1987
(In Thousands of Dollars)

	1982		1984		1987	
Group	Amount	Percentage of total grants (a)	Amount	Percentage of total grants (a)	Amount	Percentage of total grants (a)
Aged	$31,197	2.1	$53,583	3.3	$68,225	2.6
Alcohol and drug abusers	8,077	0.5	8,124	0.5	26,102	1.0
Children and youth	132,381	8.9	177,474	10.8	317,174	12.3
Criminals and ex-offenders	8,763	0.6	9,355	0.6	18,057	0.7
Handicapped persons	30,234	2.0	39,060	2.4	86,337	3.3
Men and boys	13,223	0.9	16,284	1.0	24,938	1.0
Minorities						
General	33,676	2.3	27,416	1.7	56,340	2.2
Asian-Americans	2,156	0.1	4,041	0.2	4,406	0.2
Blacks	32,377	2.2	49,179	3.0	82,594	3.2
Hispanics	14,782	1.0	15,663	1.0	34,148	1.3
Native Americans	4,043	0.3	5,995	0.4	12,781	0.5
Women and girls	37,528	2.5	59,736	3.6	87,000	3.4

Source: See Table 5.6.

(a) See Table 5.7 for total grants

TABLE 5.11
SELECTED PATTERNS IN MANAGEMENT AND IN INVESTMENT STRATEGY OF FOUNDATIONS' ASSETS, BY SIZE OF FOUNDATIONS
(All Estimates are in Percentages)

Variables	All foundations (N=22,214) (a)	Large foundations (n=73) (a)	Medium foundations (n=124) (a)	Small foundations (n=279) (a)
	Management patterns			
Major participants				
Full board	22.6	5.6	11.4	23.0
Board chairman or investment committee	18.0	9.7	22.0	18.0
Staff or managers only	59.4	84.7	66.6	59.0
Total	100.0	100.0	100.0	100.0
Percentage of assets managed externally				
None	58.2	12.5	24.6	59.3
1-33	2.0	8.3	5.9	1.8
33.1-67	2.0	6.9	8.5	1.8
67.1+	37.8	72.2	61.0	37.0
Total*	100.0	99.9	100.0	99.9
Number of outside managers				
None	58.2	12.7	25.4	59.1
1	38.2	29.6	50.0	38.0
2-3	3.4	14.1	20.2	2.9
4+	0.2	43.7	4.4	0.0
Total*	100.0	100.1	100.0	100.0
	Investment strategy			
Risk level				
Very low (b)	31.7	5.9	13.1	32.3
Moderately low (c)	40.6	29.4	45.1	40.6
Moderately high (d)	24.2	57.4	37.7	23.7
Very high (e)	3.4	7.4	4.1	3.4
Total*	99.9	100.1	100.0	100.0
Investment style				
Passive	50.3	6.9	14.6	51.5
Moderately active	37.7	51.4	61.8	37.0
Very active	12.0	41.7	23.6	11.5
Total	100.0	100.0	100.0	100.0
Percentage of assets in stock				
Less than 40	78.4	17.5	37.4	79.9
40-59.9	8.6	22.5	28.7	8.1
60+	13.0	60.0	33.0	12.1
Total*	100.0	100.0	99.1	100.1

Source: Salamon and Voytek, MANAGING FOUNDATION ASSETS, Council on Foundations, 1989.

Note: Large foundations = $50 million dollars and over in assets; medium foundations = $10 million - $49.9 million dollars in assets; and small foundations = below $10 million dollars in assets.

* Total may not add because of rounding.

(a) Size of sample refers only to management patterns. For other sample sizes, see source.
(b) Less than popular bond market averages.
(c) About equal to popular bond market averages.
(d) About equal to popular stock market averages.
(e) Greater than popular stock market averages.

TABLE 5.12
COMPARISON OF AVERAGE ANNUAL TOTAL RETURN RATES FOR FOUNDATIONS AND CONTROL GROUPS, 1979 - 1983
(All Estimates are in Percentages)

Measure	Actual	Inflation adjusted
Foundations		
Asset-weighed foundation rate		
Total return	14.1	5.7
Income yield	6.3	-2.1
Median foundation rate		
Total return	12.4	4.0
Income yield	7.5	-0.9
Large foundation (n=88)		
Total return	14.9	---
Income yield	7.2	---
Medium foundations (n=252)		
Total return	14.7	---
Income yield	7.6	---
Small foundations (n=119)		
Total return	12.1	---
Income yield	8.3	---
Control groups		
Composite control group (weighted average of components) (a)	13.5	5.1
Standard and Poor's 500 stocks	17.3	8.9
Long-term bonds (Salomon Brothers)	6.8	-1.6
United States Treasury bills	11.1	2.7

Source: See Table 5.11.

--- = Not available.

(a) Assumes a portfolio composed of 60 percent of stock, 30 percent fixed income securities, and 10 percent cash or cash equivalents.

TABLE 6.1
CORPORATE CONTRIBUTIONS: CORPORATE CHARITABLE CONTRIBUTIONS AND INCOME BEFORE AND AFTER TAXES, 1960-1987
(In Millions of Dollars)

Year	Charitable contributions	Income before taxes	Charitable contributions as percentage of income before taxes	Income (a) after taxes	Charitable contributions as percentage of income after taxes
1987	$4,600 (b)	$276,700	1.66	$142,900	3.22
1986	4,600 (b)	236,400	1.95	129,800	3.54
1985	4,400	224,300	1.96	127,800	3.44
1984	4,000	240,000	1.67	146,100	2.74
1983	3,627	207,600	1.75	130,400	2.78
1982	2,906	169,600	1.71	106,500	2.73
1981	2,514	226,500	1.11	145,400	1.73
1980	2,359	237,100	0.99	152,300	1.55
1979	2,288	257,200	0.89	169,200	1.35
1978	2,084	233,500	0.89	150,000	1.39
1977	1,791	200,400	0.89	127,400	1.41
1976	1,487	166,300	0.89	102,500	1.45
1975	1,202	132,100	0.91	81,500	1.47
1974	1,200	136,700	0.88	85,100	1.41
1973	1,174	125,600	0.93	76,600	1.53
1972	1,009	100,600	1.00	58,900	1.71
1971	865	86,600	1.00	49,000	1.77
1970	797	75,400	1.06	41,300	1.93
1969	1,055	86,700	1.22	47,200	2.24
1968	1,005	88,500	1.14	49,400	2.03
1967	830	79,700	1.04	47,200	1.76
1966	805	83,000	0.97	49,400	1.63
1965	785	77,200	1.02	46,300	1.70
1964	729	66,500	1.10	38,500	1.89
1963	657	59,600	1.10	33,400	1.97
1962	595	55,000	1.08	31,100	1.91
1961	512	49,700	1.03	26,900	1.90
1960	482	49,800	0.97	27,100	1.78

Sources: The Conference Board, ANNUAL SURVEY OF CORPORATE CONTRIBUTIONS, 1989 Edition, New York and from Department of Commerce and Internal Revenue Service data.

Notes: Figures in this table reflect contributions and income of all U.S. corporations based on total consolidated corporate income before and after taxes.

(a) The income figures on this table have been adjusted to coincide with recently updated data issued by the Department of Commerce. Thus, some of the figures in the income columns, and the ratios based upon them, will differ slightly from those published previously.

(b) These estimates are from Council for Financial Aid to Education, Inc. The 1986 and 1987 estimates have since been revised by them in a communication of August 30, 1989. Charitable contributions for 1986 are $5,179 million and for 1987, $4,300 million. Revised estimates for income before taxes are: for 1986, $221,600 million; for 1987, $266,700 million. The revisions for charitable contributions are attributable to the Tax Reform Act of 1986. The act reduced the marginal tax rate for corporations from 46 to 34 percent. This, in effect, increased the price of giving from 54 cents on the dollar to 66 cents.

TABLE 6.2
CORPORATE CONTRIBUTIONS: CONTRIBUTIONS AS A PERCENTAGE OF NET INCOME
1977, 1981, AND 1982
(Contributions in Millions of Dollars, Net Income in Billions of Dollars)

Contributions as a percentage of net income	Corporations with net income		Contributions		Net income		Actual dollars per corporation	
	Number	Percent	Amount	Percent	Amount	Percent	Contributions	Net Income
				1982				
0.00	1,027,941	63.9	$0.0	0.0	$80.8	29.4	$0	$78,649
0.10-0.19	68,807	4.3	29.8	1.1	38.0	13.8	434	551,820
0.20-0.39	52,020	3.2	62.6	2.2	21.9	8.0	1,203	420,530
0.40-0.59	39,912	2.5	113.9	4.0	24.1	8.8	2,854	603,680
0.60-0.79	34,348	2.1	105.2	3.7	15.4	5.6	3,063	449,140
0.80-0.99	24,705	1.5	198.7	7.1	22.0	8.0	8,045	890,020
1.00-1.19	25,434	1.6	130.5	4.6	12.1	4.4	5,130	475,900
1.20-1.39	20,660	1.3	85.4	3.0	6.6	2.4	4,134	317,300
1.40-1.59	17,125	1.1	147.4	5.2	9.8	3.6	8,607	571,200
1.60-1.79	15,037	0.9	53.3	1.9	3.2	1.2	3,546	210,100
1.80-1.99	11,932	0.7	67.4	2.4	3.6	1.3	5,651	301,800
2.00-2.49	28,021	1.7	154.9	5.5	7.0	2.6	5,529	248,600
2.50-2.29	24,919	1.5	125.0	4.4	4.6	1.7	5,018	184,800
3.00-3.99	32,712	2.0	211.1	7.5	6.2	2.3	6,552	188,100
4.00-4.99	28,902	1.8	267.2	9.5	5.9	2.1	9,246	205,600
5.00+	155,822	9.7	1,061.0	37.7	13.3	4.8	6,809	85,219
Total	1,608,297	100.0	$2,813.4	100.0	$274.5	100.0	$1,749	$170,581
				1981				
0.00	1,021,120	63.9	$0.0	0.0	$74.3	24.7	$0	$72,787
0.10-0.19	74,327	4.7	36.6	1.5	47.3	15.7	492	636,550
0.20-0.39	58,441	3.7	113.4	4.6	39.2	13.0	1,940	671,500
0.40-0.59	43,646	2.7	125.4	5.1	25.0	8.3	2,872	573,450
0.60-0.79	34,641	2.2	168.1	6.8	24.9	8.3	4,852	719,550
0.80-0.99	27,187	1.7	209.5	8.5	23.2	7.7	7,705	852,430
1.00-1.19	21,322	1.3	122.4	5.0	11.3	3.8	5,743	531,560
1.20-1.39	21,561	1.3	96.6	3.9	7.5	2.5	4,479	346,800
1.40-1.59	16,341	1.0	84.1	3.4	5.6	1.9	5,144	345,100
1.60-1.79	14,652	0.9	81.2	3.3	4.8	1.6	5,539	330,000
1.80-1.99	12,714	0.8	60.7	2.5	3.2	1.1	4,775	253,900
2.00-2.49	28,661	1.8	195.2	7.9	8.8	2.9	6,812	306,600
2.50-2.29	24,448	1.5	139.0	5.6	5.0	1.7	5,685	205,100
3.00-3.99	35,983	2.3	216.5	8.8	6.2	2.1	6,016	171,700
4.00-4.99	34,892	2.2	185.8	7.5	4.1	1.4	5,325	118,800
5.00+	127,301	8.0	626.6	25.5	10.8	3.6	4,921	84,690
Total	1,597,237	100.0	$2,461.1	100.0	$301.2	100.0	$1,541	$188,722
				1977				
0.00	918,881	64.5	$0.0	0.0	$39	16.0	$0	$42,922
0.10-0.19	287,202	20.2	30.3	1.7	67.4	27.4	105	234,597
0.20-0.39	15,364	1.1	81.8	4.6	28.3	11.5	5,327	1,839,300
0.40-0.59	14,637	1.0	109.9	6.2	22.7	9.2	7,507	1,552,162
0.60-0.79	11,383	0.8	179.8	10.2	25.5	10.4	15,798	2,239,656
0.80-0.99	9,445	0.7	149.2	8.4	16.5	6.7	15,799	1,741,662
1.00-1.19	7,642	0.5	91.1	5.2	8.4	3.4	11,915	1,095,786
1.20-1.39	8,324	0.6	57.5	3.3	4.5	1.8	6,908	538,322
1.40-1.59	7,771	0.5	62.4	3.5	4.2	1.7	8,034	537,640
1.60-1.79	6,694	0.5	48.9	2.8	2.9	1.2	7,307	431,879
1.80-1.99	7,563	0.5	58.6	3.3	3.1	1.3	7,743	406,056
2.00-2.49	16,985	1.2	113.2	6.4	5.1	2.1	6,664	298,793
2.50-2.29	12,527	0.9	106.0	6.0	3.9	1.6	8,461	307,416
3.00-3.99	21,162	1.5	111.4	6.3	3.2	1.3	5,262	150,884
4.00-4.99	20,265	1.4	128.8	7.3	2.9	1.2	6,356	140,735
5.00+	58,718	4.1	437.0	24.7	7.6	3.1	7,441	129,926
Total	1,424,563	100.0	$1,765.9	100.0	$245.6	100.0	$1,240	$172,217

Sources: Special tabulations from the Internal Revenue Service, prepared and analyzed by Hayden W. Smith, Senior Vice President, Council for Aid to Education, and Council for Financial Aid to Education, Inc., A PROFILE OF CORPORATE CONTRIBUTIONS, New York, 1983.

Note: The IRS definition of net income of corporations used here is the difference between gross taxable receipts and business deductions allowed by the tax code. Depending on circumstances, such figures may be either larger or smaller than "pretax net income" as defined by generally accepted accounting principles (GAAP).

TABLE 6.3
CORPORATE CONTRIBUTIONS: CONTRIBUTIONS AS A PERCENTAGE OF PRETAX INCOME, 1984 AND 1987
(Number of Companies Grouped by Rate of Giving)

Contributions as percentage of pretax income	All companies (a)		Manu-facturing		Banking		Insurance		Utilities and tele-communications		Other services	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
	1987											
0-.24	18	7.9	3	2.4	0	0.0	1	4.3	12	29.3	2	14.3
.25-.49	32	14.0	9	7.1	1	4.3	6	26.1	16	39.0	0	0.0
.50-.74	36	15.8	19	15.0	6	26.1	1	4.3	5	12.2	5	35.7
.75-.99	24	10.5	11	8.7	5	21.7	3	13.0	4	9.8	1	7.1
1.00-1.49	36	15.8	23	18.1	6	26.1	3	13.0	1	2.4	3	21.4
1.50-1.99	25	11.0	19	15.0	2	8.7	2	8.7	1	2.4	1	7.1
2.00-2.99	19	8.3	16	12.6	1	4.3	1	4.3	0	0.0	1	7.1
3.00-3.99	12	5.3	11	8.7	1	4.3	0	0.0	0	0.0	0	0.0
4.00-4.99	7	3.1	3	2.4	1	4.3	1	4.3	1	2.4	1	7.1
5.00+	19	8.3	13	10.2	0	0.0	5	21.7	1	2.4	0	0.0
Total	228	100.0	127	100.0	23	100.0	23	100.0	41	100.0	14	100.0
	1984											
0-.24	30	9.3	6	3.6	0	0.0	1	3.4	22	37.9	1	4.2
.25-.49	35	10.8	15	9.0	0	0.0	0	0.0	17	29.3	3	12.5
.50-.74	52	16.1	20	12.0	5	11.1	8	27.6	11	19.0	8	33.3
.75-.99	39	12.1	26	15.6	5	11.1	2	6.9	4	6.9	2	8.3
1.00-1.49	56	17.3	36	21.6	12	26.7	4	13.8	1	1.7	3	12.5
1.50-1.99	36	11.1	20	12.0	6	13.3	5	17.2	3	5.2	2	8.3
2.00-2.99	40	12.4	26	15.6	10	22.2	4	13.8	0	0.0	0	0.0
3.00-3.99	10	3.1	4	2.4	2	4.4	2	6.9	0	0.0	2	8.3
4.00-4.99	7	2.2	5	3.0	0	0.0	1	3.4	0	0.0	1	4.2
5.00+	18	5.6	9	5.4	5	11.1	2	6.9	0	0.0	2	8.3
Total	323	100.0	167	100.0	45	100.0	29	100.0	58	100.0	24	100.0

Sources: The Conference Board, SURVEY OF CORPORATE CONTRIBUTIONS, various editions.

(a) Figures in this table were derived from a sample of United States corporations weighted toward larger companies.

TABLE 6.4
CORPORATE CONTRIBUTIONS: NUMBER OF CORPORATIONS AND AMOUNT OF CONTRIBUTIONS BY SIZE OF CONTRIBUTIONS, 1977, 1981, AND 1982
(Amounts in Thousands of Dollars)

Size of contributions	All corporations		Corporations with net income		Contributions	
	Number	Percent	Number	Percent	Amount	Percent
	1982					
0	2,317,919	79.23	1,027,941	63.91	$0	0.00
Less than $500	386,329	13.21	365,439	22.72	60,972	2.10
$500-$999	79,580	2.72	77,607	4.83	55,839	1.92
$1,000-$4,999	105,657	3.61	102,771	6.39	217,341	7.48
$5,000-$9,999	17,146	0.59	16,922	1.05	118,546	4.08
$10,000-$24,999	10,863	0.37	10,086	0.63	164,472	5.66
$25,000-$49,999	3,807	0.13	3,481	0.22	128,623	4.43
$50,000-$99,999	1,902	0.07	1,737	0.11	131,205	4.51
$100,000-$149,999	731	0.02	705	0.04	87,749	3.02
$150,000-$199,999	329	0.01	310	0.02	56,769	1.95
$200,000-$249,999	242	0.01	240	0.01	53,799	1.85
$250,000-$499,999	510	0.02	480	0.03	178,800	6.15
$500,000-$999,999	271	0.01	259	0.02	189,101	6.51
$1,000,000+	331	0.01	322	0.02	1,463,247	50.34
Total	2,925,617	100.00	1,608,300	100.00	$2,906,463	100.00
	1981					
0	2,207,030	78.48	1,021,120	63.93	$0	0.00
Less than $500	403,424	14.35	379,421	23.75	61,524	2.45
$500-$999	76,163	2.71	74,125	4.64	53,317	2.12
$1,000-$4,999	95,972	3.41	93,958	5.88	202,047	8.04
$5,000-$9,999	13,575	0.48	13,309	0.83	92,654	3.68
$10,000-$24,999	9,180	0.33	8,725	0.55	140,984	5.61
$25,000-$49,999	3,162	0.11	2,978	0.19	109,284	4.35
$50,000-$99,999	1,576	0.06	1,566	0.10	110,965	4.41
$100,000-$149,999	588	0.02	554	0.03	71,504	2.84
$150,000-$199,999	296	0.01	290	0.02	50,639	2.01
$200,000-$249,999	189	0.01	187	0.01	42,335	1.68
$250,000-$499,999	414	0.01	410	0.03	143,070	5.69
$500,000-$999,999	277	0.01	268	0.02	195,587	7.78
$1,000,000+	329	0.01	324	0.02	1,240,504	49.34
Total	2,812,175	100.00	1,597,235	100.00	$2,514,414	100.00
	1977					
0	1,716,820	76.58	918,881	57.53	$0	0.00
Less than $500	356,769	15.91	339,563	21.26	8,946	0.36
$500-$999	8,805	0.39	8,603	0.54	5,754	0.23
$1,000-$4,999	131,824	5.88	130,252	8.15	206,229	8.20
$5,000-$9,999	13,322	0.59	13,161	0.82	85,896	3.42
$10,000-$24,999	8,393	0.37	8,162	0.51	122,515	4.87
$25,000-$49,999	2,679	0.12	2,651	0.17	91,185	3.63
$50,000-$99,999	1,577	0.07	1,571	0.10	106,014	4.22
$100,000-$149,999	520	0.02	515	0.03	63,367	2.52
$150,000-$199,999	292	0.01	275	0.02	50,004	1.99
$200,000-$249,999	144	0.01	144	0.01	31,621	1.26
$250,000-$499,999	359	0.02	351	0.02	127,003	5.05
$500,000-$999,999	230	0.01	229	0.01	161,727	6.43
$1,000,000+	208	0.01	205	0.01	730,983	29.07
Total	2,241,942	100.00	1,424,563	89.19	$1,791,244	71.24

Sources: See Table 6.2.

TABLE 6.5
CORPORATE CONTRIBUTIONS: NUMBER OF CORPORATIONS REPORTING CONTRIBUTIONS, THEIR AMOUNT AND NET INCOME, BY SIZE OF CONTRIBUTIONS, 1977, 1981, AND 1982
(Contributions in Thousands of Dollars, Net Income in Millions of Dollars; Average per Corporation Contributions in Dollars, Average per Corporation Net Income in Thousands of Dollars)

Size of contributions	Corporations reporting contributions (a)		Contributions		Net income		Average per corporation		As a percentage of net income
	Number	Percent	Amount	Percent	Amount	Percent	Contributions	Net income	
				1982					
Less than $500	386,329	63.57	$60,973	2.10	$12,175	6.29	$158	$31.5	0.50
$500–$999	79,580	13.10	55,839	1.92	5,383	2.78	$702	67.6	1.04
$1000–$4,999	105,657	17.39	217,341	7.48	16,423	8.49	$2,057	155.4	1.32
$5,000–$9,999	17,146	2.82	118,546	4.08	6,983	3.61	$6,914	407.3	1.70
$10,000–$24,999	10,863	1.79	164,472	5.66	9,914	5.12	$15,141	912.6	1.66
$25,000–$49,999	3,807	0.63	128,623	4.43	8,733	4.51	$33,786	2,293.9	1.47
$50,000–$99,999	1,902	0.31	131,205	4.51	7,907	4.09	$68,983	4,157.2	1.66
$100,000–$149,999	731	0.12	87,749	3.02	5,263	2.72	$120,040	7,199.7	1.67
$150,000–$199,999	329	0.05	56,769	1.95	4,402	2.27	$172,550	13,379.9	1.29
$200,000–$249,999	242	0.04	53,799	1.85	4,087	2.11	$222,310	16,888.4	1.32
$250,000–$499,999	510	0.08	178,800	6.15	12,632	6.53	$350,588	24,768.6	1.42
$500,000–$999,999	271	0.04	189,101	6.51	15,536	8.03	$697,790	57,328.4	1.22
$1,000,000+	331	0.05	1,463,247	50.34	84,060	43.44	$4,420,686	253,957.7	1.74
Total	607,698	100.00	$2,906,464	100.00	$193,498	100.00	$4,783	$318.4	1.50
				1981					
Less than $500	403,424	66.67	$61,524	2.45	$13,844	6.10	$153	$34.3	0.44
$500–$999	76,163	12.59	53,317	2.12	6,013	2.65	700	78.9	0.89
$1000–$4,999	95,972	15.86	202,047	8.04	17,870	7.87	2,105	186.2	1.13
$5,000–$9,999	13,575	2.24	92,654	3.68	8,547	3.76	6,825	629.6	1.08
$10,000–$24,999	9,180	1.52	140,984	5.61	11,176	4.92	15,358	1,217.4	1.26
$25,000–$49,999	3,162	0.52	109,284	4.35	9,627	4.24	34,562	3,044.6	1.14
$50,000–$99,999	1,576	0.26	110,965	4.41	10,457	4.60	70,409	6,635.2	1.06
$100,000–$149,999	588	0.10	71,504	2.84	7,056	3.11	121,605	12,000.0	1.01
$150,000–$199,999	296	0.05	50,639	2.01	4,559	2.01	171,078	15,402.0	1.11
$200,000–$249,999	189	0.03	42,335	1.68	4,670	2.06	223,995	24,709.0	0.91
$250,000–$499,999	414	0.07	143,070	5.69	12,391	5.46	345,580	29,930.0	1.15
$500,000–$999,999	277	0.05	195,587	7.78	19,491	8.58	706,090	70,364.6	1.00
$1,000,000+	329	0.05	1,240,504	49.34	101,410	44.65	3,770,529	308,237.1	1.22
Total	605,145	100.00	$2,514,414	100.00	$227,111	100.00	$4,155	$375.3	1.11
				1977					
Less than $500	356,769	67.94	$8,946	0.50	$11,431	5.57	$25	$32.0	0.08
$500–$999	8,805	1.68	5,754	0.32	499	0.24	653	56.7	1.15
$1000–$4,999	131,824	25.10	206,229	11.51	19,771	9.63	1,564	150.0	1.04
$5,000–$9,999	13,322	2.54	85,896	4.80	8,103	3.95	6,448	608.2	1.06
$10,000–$24,999	8,393	1.60	122,515	6.84	9,643	4.70	14,597	1,148.9	1.27
$25,000–$49,999	2,679	0.51	91,185	5.09	8,067	3.93	34,037	3,011.2	1.13
$50,000–$99,999	1,577	0.30	106,014	5.92	9,175	4.47	67,225	5,818.0	1.16
$100,000–$149,999	520	0.10	63,367	3.54	7,037	3.43	121,860	13,532.7	0.90
$150,000–$199,999	292	0.06	50,004	2.79	4,506	2.20	171,247	15,431.5	1.11
$200,000–$249,999	144	0.03	31,621	1.77	3,533	1.72	219,590	24,534.7	0.90
$250,000–$499,999	359	0.07	127,003	7.09	40,114	19.55	353,769	111,738.2	0.32
$500,000–$999,999	230	0.04	161,727	9.03	19,059	9.29	703,161	82,865.2	0.85
$1,000,000+	208	0.04	730,983	40.81	64,275	31.32	3,514,341	309,014.4	1.14
Total	525,122	100.00	$1,791,244	100.00	$205,213	100.00	$3,411	$390.8	0.87

Sources: See Table 6.2.

(a) 1982: Among the 2,925,619 corporations filing federal income tax returns, 607,700 (or 20.77%) reported contributions.
1981: Among the 2,812,176 corporations filing federal income tax returns, 605,146 (or 21.52%) reported contributions.
1977: Among the 2,241,942 corporations filing federal income tax returns, 525,122 (or 23.42%) reported contributions.

TABLE 6.6
CORPORATE CONTRIBUTIONS: CASH AND NONCASH CHARITABLE CONTRIBUTIONS, 1986 AND 1987
243 MATCHED COMPANIES
(In Millions of Dollars)

Kind of contribution	1986 Total contributions		1987 Total contributions	
	Amount	Percent	Amount	Percent
Cash	$1,109.7	78.5	$1,166.3	78.2
Securities	2.5	0.2	4.1	0.3
Company product	181.5	12.8	166.5	11.2
Property and equipment	119.4	8.4	155.4	10.4
Total*	$1,413.1	100.0	$1,492.2	100.0

Sources: See Table 6.1.

* Totals may not add because of rounding.

TABLE 6.7
CORPORATE CONTRIBUTIONS: CORPORATE ASSISTANCE EXPENDITURES NOT TAKEN AS CHARITABLE CONTRIBUTIONS, 1982, 1984, AND 1987
(Assistance Amount in Thousands of Dollars, Median Amount in Actual Dollars)

	136 cases reported in 1987				
	Companies reporting (a)		Assistance expenditures		
Expenditure elements	Number	Percent	Amount	Percent	Median amount (b)
Cash disbursements to 501(C)(3) organizations not reported as charitable contributions	73	53.7	$74,343	40.0	$150,000
Loan of company personnel	41	30.1	15,844	8.5	69,000
Donations of product and property not reported as charitable contrubutions	31	22.8	50,606	27.2	100,000
Use of corporate facilities or services	38	27.9	13,193	7.1	42,123
Loans at below-market yields	15	11.0	6,009	3.2	100,000
Administrative cost for contribution function	101	74.3	26,094	14.0	99,900
Total			$186,089	100.0	$193,747

	259 cases reported in 1984				
	Companies reporting (a)		Assistance expenditures		
Expenditure elements	Number	Percent	Amount	Percent	Median amount (b)
Cash disbursements to 501(C)(3) organizations not reported as charitable contributions	168	64.9	$165,459	55.9	$70,910
Loan of company personnel	70	27.0	18,550	6.3	41,499
Donations of product and property not reported as charitable contrubutions	72	27.8	53,519	18.1	25,984
Use of corporate facilities or services	69	26.6	12,046	4.1	20,006
Loans at below-market yields	18	6.9	6,001	2.0	80,167
Administrative cost for contribution function	178	68.7	40,354	13.6	82,455
Total			$295,929	100.0	$128,247

	286 cases reported in 1982				
	Companies reporting (a)		Assistance expenditures		
Expenditure elements	Number	Percent	Amount	Percent	Median amount (b)
Cash disbursements to 501(C)(3) organizations not reported as charitable contributions	173	60.5	$74,805	28.9	$42,250
Loan of company personnel	80	28.0	22,887	8.9	25,000
Donations of product and property not reported as charitable contrubutions	100	35.0	86,019	33.3	25,000
Use of corporate facilities or services	64	22.4	3,985	1.5	13,000
Loans at below-market yields	29	10.1	31,903	12.3	50,000
Administrative cost for contribution function	181	63.3	38,812	15.0	75,000
Total			$258,411	100.0	$92,500

Sources: See Table 6.3.

Note: Corporate assistance expenditures go to charitable and other groups in order to promote social well being. These expenditures are not taken by companies as charitable deductions.

(a) Figures in this table were derived from a sample of United States corporations weighted toward larger companies.
(b) The amount of dollars associated with the company representing the 50th percentile.

TABLE 6.8
CORPORATE CONTRIBUTIONS: NUMBER (With Net Income), CONTRIBUTIONS AND CONTRIBUTIONS AS PERCENTAGE OF NET INCOME, BY ASSET SIZE CLASS, 1977, 1981, AND 1982
(Amounts in Millions of Dollars, Size of Assets in Thousands of Dollars)

Year and size of assets	Corporations number	Assets amount	Net income amount	Contributions amount	Contributions as percentage of of net income
All					
1982	1,608,336	$6,410,898	$274,351	$2,814	1.03
1981	1,597,275	5,978,967	301,379	2,460	0.82
1977	1,424,563	4,772,882	245,334	1,766	0.72
	Percentages				
1982					
Less than $100	48.9	0.5	3.8	2.4	0.64
$100-$499	32.9	1.9	5.5	4.7	0.89
$500-$999	8.1	1.4	3.1	2.9	0.97
$1,000-$4,999	7.6	3.9	7.8	9.1	1.19
$5,000-$9,999	1.0	1.7	3.6	4.0	1.15
$10,000-$49,999	1.1	5.9	8.8	9.8	1.14
$50,000-$99,999	0.2	3.5	4.0	4.4	1.13
$100,000+	0.2	81.2	63.4	62.8	1.01
(of which $10,000,000+) (a)	(--)	(39.8)	(21.1)	(21.9)	(1.10)
Total	100.0	100.0	100.0	100.0	1.03
1981					
Less than $100	48.1	0.5	3.7	2.4	0.49
$100-$499	33.3	2.1	5.1	4.7	0.74
$500-$999	8.3	1.6	3.0	2.8	0.77
$1,000-$4,999	7.7	4.2	7.9	8.5	0.87
$5,000-$9,999	1.0	1.9	3.5	4.0	0.93
$10,000-$49,999	1.1	6.4	8.4	9.8	0.95
$50,000-$99,999	0.2	3.4	3.9	4.2	0.89
$100,000+	0.2	79.9	64.5	63.6	0.81
(of which $10,000,000+) (a)	(--)	(35.5)	(21.0)	(18.4)	(0.70)
Total	100.0	100.0	100.0	100.0	0.82
1977					
Less than $100	48.2	0.5	2.8	1.8	0.49
$100-$499	34.0	2.4	5.4	3.9	0.52
$500-$999	7.9	1.7	3.2	3.3	0.75
$1,000-$4,999	7.2	4.4	8.3	10.5	0.92
$5,000-$9,999	1.0	2.1	3.4	4.4	0.92
$10,000-$49,999	1.2	8.0	7.8	10.0	0.92
$50,000-$99,999	0.2	4.8	3.6	4.2	0.84
$100,000+	0.2	76.1	65.5	61.9	0.68
(of which $10,000,000+) (a)	(--)	(23.9)	(26.1)	(13.6)	(0.40)
Total	100.0	100.0	100.0	100.0	0.72

Sources: See Table 6.2.

-- = Less than five one-hundredths of one percent.

(a) Parentheses indicate that estimates are presented only for information and are included in their size of asset class. In 1982, there were 82 such companies with total assets of $2.5 trillion, net income of $57.8 billion, and $617 million, in contributions. Comparable estimates for 1981 were 70 companies, total assets: $2.1 trillion, net income, $63.4 billion, and contributions, $453 millions. In 1977 there were 43 companies, total assets, $1.1 trillion, net income, $64.0 billion dollars, and contributions, $239 million.

TABLE 6.9
CURRENT AND FUTURE CEO's: ATTITUDES AND INVOLVEMENT IN GIVING AND VOLUNTEERING BY COMPANY SIZE, 1988
(In Percentages)

Age and time devoted to giving and volunteering	CEO's All	CEO's Top 1,000 companies(a)	CEO's Medium companies(a)	CEO's Smaller companies(a)	Future CEO's All
Age	100	---	---	---	100
50 and under	33	---	---	---	64
51-60	41	---	---	---	36
61+	26	---	---	---	0
Mean age	53	---	---	---	49
Attitude toward executive volunteerism	100	100	100	100	---
Very important	55	70	45	55	---
Somewhat important	37	25	48	34	---
Not at all important	8	5	7	11	---
Activities involving giving and volunteering after business hours (b)					
Attend functions/dinners	38	40	34	40	29
Attend board or committee meetings of charities	34	46	30	33	31
Personal involvement beyond corporation	7	14	8	2	8
Help fund raising/solicit money	5	10	5	5	5
Make speeches/talks	4	8	5	1	3
Time devoted weekly to giving and volunteering activities (during and after business hours) (in hours)	100	100	100	100	100
Less than 2	25	10	28	28	36
About 2	40	35	42	41	41
3-4	15	25	11	15	12
5-10	13	24	11	10	7
More than 10	7	6	8	6	4
Mean hours	4.0	5.0	3.9	3.7	2.9

Source: The Daniel Yankelovich Group, Inc., THE CLIMATE FOR GIVING: THE OUTLOOK OF CURRENT AND FUTURE CEO'S, PREPARED FOR CORPORATE LEADERSHIP PROJECT, Council Foundations, September 1988.

--- = Not available.

(a) Annual revenues of top 1,000 companies, over $100 million; medium companies, $50 to $100 million; and smaller companies, $25 to $49 million.
(b) Multiple responses.

TABLE 6.10
CORPORATE GIVING AND CEO's PERSONAL INVOLVEMENT IN COMMUNITY ACTIVITY AND GIVING TO NONPROFIT ORGANIZATIONS, BY CEO's COMMITMENT OR INVOLVEMENT IN CORPORATE GIVING, 1982 AND 1988
(Percentages)

	1982				1988			
CEO's social orientation	Total	Extremely committed	Very committed	Moderately committed	Total	Highly involved	Not highly involved	Future CEO's
CEO's social orientation as evidenced by:								
Corporate giving rate by those reporting (percentage of pretax earnings)								
0	---	---	---	---	9	4	18	---
1.00-1.99	---	---	---	---	39	40	38	---
2.00-4.99	---	---	---	---	32	34	28	---
5.00+	---	---	---	---	20	22	16	---
Total					100	100	100	
Community activity								
Very active	36	53	39	20	31	40	11	14
Somewhat active	37	26	41	40	35	24	40	67
Slightly active	16	4	14	26	34	36	49	19
Not at all active	10	13	6	14				
Don't know/ no answer	1	4	0	0	NA	NA	NA	NA
Total	100	100	100	100	100	100	100	100
CEO's perception as to personal giving to nonprofit organizations								
Give a great deal	49	57	53	37	46	52	32	24
Give some	47	37	46	59	52	45	64	71
Give little or nothing at all	2	2	0	4	2	3	4	5
Don't know/no answer	2	4	1	0	NA	NA	NA	NA
Total	100	100	100	100	100	100	100	100

Sources: Arthur H. White and John S. Bartolomeo, "The Future of Corporate Philanthropy in America," in Council on Foundations, CORPORATE PHILANTHROPY, Washington, 1982 and see Table 6.9.

NA = Not applicable.

--- = Not available.

TABLE 6.11

CORPORATE CONTRIBUTIONS: RECIPIENTS OF CORPORATE SUPPORT, 1977, 1982, 1984, AND 1987

(Amount in Millions of Dollars, Average Contribution in Thousands of Dollars)

Contributors and recipients	1977	1982	1984			1987		
			All	Manufacturing	Nonmanufacturing	All	Manufacturing	Nonmanufacturing
Contributors								
Number of companies (a)	814	534	415	214	201	325	177	148
Amount	$593.9	$1,281.6	$1,444.3	$1,019.5	$424.8	$1,658.4	$1,230.8	$427.6
Average contribution	$729.6	$2,400.0	$3,480.2	$4,764.0	$2,113.4	$5,102.8	$6,953.7	$2,889.2
Recipients	Percentages							
Health and human service	38.3	31.0	27.7	26.0	31.8	27.2	25.3	32.4
Education	37.0	40.7	38.9	43.2	28.6	36.8	39.3	29.5
Arts and culture	9.0	11.4	10.7	10.7	10.7	10.8	9.2	15.2
Civic and community	11.5	11.6	18.8	15.5	26.9	14.2	12.5	19.2
Other	4.2	5.2	3.9	4.7	2.1	11.0	13.6	3.7
Total*	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Sources: See Table 6.3.

* Totals may not add because of rounding.

(a) Figures in this table were derived from a sample of United States corporations weighted toward larger companies.

TABLE 6.12
CORPORATE CONTRIBUTIONS: CORPORATIONS WITH NET INCOME AND CONTRIBUTIONS BY INDUSTRY, 1977, 1981, AND 1982
(Total Contributions in Thousands of Dollars)

Industry	Corporations with net income		Total contributions all corporations	
	Number	Percent	Amount	Percent
	1982			
Agriculture	47,858	3.0	$19,853	0.7
Mining	15,950	1.0	48,166	1.7
Contract construction	138,782	8.6	103,594	3.7
Manufacturing	146,414	9.1	1,435,747	51.0
Transportation	45,798	2.8	42,927	1.5
Communication	6,904	0.4	89,904	3.2
Electric, gas, and sanitary services	7,091	0.4	114,783	4.1
Wholesale trade	168,974	10.5	197,528	7.0
Retail trade	299,127	18.6	279,751	9.9
Finance, insurance and real estate	252,685	15.7	292,786	10.4
Services	478,753	29.8	188,498	6.7
Total	1,608,336	100.0	$2,813,537	100.0
	1981			
Agriculture	44,948	2.8	$13,971	0.6
Mining	17,634	1.1	52,129	2.1
Contract construction	145,205	9.1	85,531	3.5
Manufacturing	149,956	9.4	1,306,255	53.1
Transportation	42,907	2.7	37,368	1.5
Communication	6,217	0.4	71,300	2.9
Electric, gas, and sanitary services	7,355	0.5	86,260	3.5
Wholesale trade	180,411	11.3	184,230	7.5
Retail trade	296,457	18.6	212,595	8.6
Finance, insurance and real estate	258,617	16.2	268,364	10.9
Services	447,561	28.0	142,874	5.8
Total	1,597,268	100.0	$2,460,877	100.0
	1977			
Agriculture	38,440	2.7	$11,345	0.6
Mining	10,964	0.8	21,335	1.2
Contract construction	135,954	9.5	49,115	2.7
Manufacturing	159,004	11.2	911,455	50.9
Transportation	39,477	2.8	39,726	2.2
Communication	6,858	0.5	60,499	3.4
Electric, gas, and sanitary services	5,731	0.4	56,321	3.1
Wholesale trade	169,707	11.9	129,262	7.2
Retail trade	273,845	19.2	159,076	8.9
Finance, insurance and real estate	270,556	19.0	275,917	15.4
Services	314,027	22.0	77,190	4.3
Total	1,424,563	100.0	$1,791,241	100.0

Sources: See Table 6.2.

TABLE 6.13
CORPORATE CONTRIBUTIONS: AMOUNTS REPORTED IN THE 1983 ANNUAL SURVEY OF CORPORATE CONTRIBUTIONS AND IN THE 1982 FEDERAL INCOME TAX RETURNS BY INDUSTRY
(Amounts In Thousands of Dollars, Unless Stated Otherwise)

	The Conference Board Survey -- 1983					Internal Revenue Service -- 1982					
	Companies		Giving		Average contribution	Corporations with net income		Contributions		Average contribution in actual dollars	Survey as percentage of IRS (3)/(8) x100
Industry	Number	Percent	Amount	Percent	Amount	Number	Percent	Amount	Percent		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	471	100.0	$1,278,416	100.0	$2,714	1,608,336	100.0	$2,813,537	100.0	$1,749	45.4
All manufacturing	254	53.9	963,260	75.3	$3,792	146,414	9.1	1,435,747	51.0	9,806	67.1
All nonmanufacturing	217	46.1	315,156	24.7	1,452	1,461,922	90.9	1,377,790	49.0	942	22.9
Finance, insurance and real estate	114	24.2	142,785	11.2	1,253	252,685	15.7	292,786	10.4	1,159	48.8
Banking	55	11.7	73,291	5.7	1,333	---	NA	---	NA	NA	NA
Finance	7	1.2	12,203	1.0	2,743	---	NA	---	NA	NA	NA
Insurance	52	11.0	57,291	4.5	1,102	---	NA	---	NA	NA	NA
Retail and wholesale trade	14	3.0	38,200	3.0	2,729	468,101	29.1	477,279	17.0	1,020	8.0
Retail trade	---	NA	---	NA	NA	299,127	18.6	279,751	9.9	935	NA
Wholesale trade	---	NA	---	NA	NA	168,974	10.5	197,528	7.0	1,169	NA
Transportation and communications	25	5.3	75,450	5.9	3,018	52,702	3.3	132,831	4.7	2,520	56.8
Transportation	9	1.9	13,069	1.0	1,452	45,798	2.8	42,927	1.5	937	30.4
Communications	---	NA	---	NA	NA	6,904	0.4	89,904	3.2	13,022	NA
Telecommunications	16	3.4	62,381	4.9	3,899	---	NA	---	NA	NA	NA
Electric, gas and sanitary services	---	NA	---	NA	NA	7,091	0.4	114,783	4.1	16,187	NA
Utilities	52	11.0	46,774	3.7	900	---	NA	---	NA	NA	NA
Services	---	NA	---	NA	NA	478,753	29.8	188,498	6.7	394	NA
Business services	10	2.1	10,970	0.9	1,097	---	NA	---	NA	NA	NA
Contract construction	---	NA	---	NA	NA	138,782	8.6	103,594	3.7	746	NA
Engineering construction	2	0.4	977	0.1	489	---	NA	---	NA	NA	NA
Agriculture	---	NA	---	NA	NA	47,858	3.0	19,853	0.7	415	NA
Mining	---	NA	---	NA	NA	15,950	1.0	48,166	1.7	3,020	NA

Sources: Special tabulations from the Internal Revenue Service, and Table 6.3.

NA = Not applicable.

--- = Not available.

TABLE 6.14
CORPORATE CONTRIBUTIONS: TWENTY LARGEST COMPANY-SPONSORED FOUNDATIONS BY TOTAL GIVING, 1987 AND THEIR RANKING AND GIVING, 1983-1984
(In Thousands of Dollars)

	1987			1983-1984		
Foundation	Rank	Total giving	Assets	Rank	Total giving	Assets
AT&T Foundation	1	$30,308	$152,000	5	$16,132	$86,336
General Motors Foundation, Inc.	2	21,588	189,541	2	31,442	123,278
Amoco Foundation, Inc.	3	19,880	62,696	4	19,380	75,804
Exxon Education Foundation	4	19,548	61,168	3	27,361	60,014
General Electric Foundation	5	18,599	37,405	7	14,226	53,578
GTE Foundation (a)	6	18,500	17,000		8,061	12,524
Shell Companies Foundation, Inc.	7	17,462	25,496	8	13,895	47,610
Ford Motor Company Fund	8	16,337	125,526	11	9,931	47,579
The Xerox Foundation	9	14,467	3,182	13	9,400	9,100
Mobil Foundation, Inc.	10	14,248	10,563	6	14,484	19,736
The Procter and Gamble Fund	11	13,191	45,245	9	11,559	14,935
Rockwell International Corporation Trust (a)	12	12,146	22,000		7,850	6,449
Southwestern Bell Foundation (a)	13	11,921	29,211		NA	NA
The Prudential Foundation (a)	14	11,647	111,488		6,350	38,865
American Express Foundation (a)	15	11,378	81		5,641	556
Burlington Northern Foundation (a)	16	11,122	20,854		10,712 (c)	16,522
Alcoa Foundation	17	10,453	209,788	12	9,409	168,000
Westinghouse Foundation (a)	18	10,147	9,733		NA	NA
ARCO Foundation	19	9,023	3,270	1	35,839	11,896
Kraft Foundation (a)	20	8,888	52,916		NA	NA
Dayton Hudson Foundation (b)		8,744	16,423	(10) (d)	11,019	9,112
Bank America Foundation (b)		---	---	(14) (d)	9,185	10,537
Aetna Life and Casualty Foundation (b)		7,224	20,436	(15) (d)	9,127	17,983

Sources: The Foundation Center, Foundations Today, 6th Edition, 1989 and The Foundation Directory, 10th Edition, 1985, New York.

NOTE: Those foundations with an (a) were not ranked among the largest company-sponsored foundations in 1983-1984; where no figures have been included for that period, it is because the foundations either did not exist at all or they existed under other names.

NA = Not applicable.

--- = Not available.

(a) Not ranked among 15 largest company-sponsored foundations by total giving in 1983-1984.
(b) Ranked among 15 largest company-sponsored foundations by total giving in 1983-1984, but not among top twenty in 1987.
(c) Although not included originally in the 1983-1984 presentation, the giving amount would qualify this foundation in the top 15 foundations by giving.
(d) Rank in 1983-1984

PART III:
PROFILES OF ORGANIZATIONS IN THE INDEPENDENT SECTOR BY SUBSECTOR

The independent sector is composed of a variety of voluntary organizations, foundations, and social responsibility programs of corporations. The purpose of this section is to examine the trends among the subsectors of the independent sector.

Currently, there is neither a classification system that specifically identifies the independent sector in the government's data collection nor a collection program that regularly compiles data on nonprofit organizations. The Standard Industrial Classification system of the federal government includes nonprofit organizations, but they are not identified as such. Thus, although their activities contribute to the totals for industries included in this system, specific data for nonprofit organizations can only be surmised.

Some subsectors of the independent sector are surveyed on a regular basis. The American Hospital Association surveys hospitals, their expenditures, and their employment. Independent colleges and universities were surveyed until recently as part of the Higher Education General Information Survey conducted by the National Center for Education Statistics. Only early estimates for current funds revenues, expenditures, and transfers are now available for fiscal years 1987 and 1988 as part of the National Center's Integrated Postsecondary Education Data Systems (IPEDS).

The Internal Revenue Service collects tax forms from tax-exempt organizations with revenues of $25,000 or more, but although detailed information on elements of total revenues and total expenditures is reported on these forms, it is not coded on computer tape. This restriction severely limits this data base as a source of information for analysis.

The Statistics of Income Division of the Internal Revenue Service has completed studies based on separate national samples of tax-exempt organizations and private foundations. The studies included a fairly complete collection of data elements on the 990 tax forms for the 1982, 1983, and 1985 fiscal years. The division intends to continue these studies annually. Starting in 1989, the division will expand its sample to include all tax-exempt organizations, rather than just 501(c)(3) organizations, exclusive of religious organizations. These surveys should provide a rich source of information on many charitable organizations in the years ahead.

In its Census of Service Industries conducted every five years, the U.S. Bureau of the Census provides the best baseline data for many subsectors of the independent sector. However, the census program for 1982 eliminated educational organizations and hospitals from its agenda, thus terminating a source of verification for other data systems as well as an alternative data base. The 1987 Census of Service Industries was not completed for use in this edition.

It is also difficult to develop trend data for the important area of international philanthropy. Many organizations including churches provide numerous services abroad, but information on these activities is not compiled in one source. The amount of money the government gives to U.S. organizations for international purposes can be estimated, but we have no reliable estimates of total private contributions used for services abroad.

With these caveats, trends in employment (Chapter 7) and in funding and expenditures (Chapter 8) are examined by subsector in this part. The major subsectors of the independent sector are health services; education and re-

search; religious organizations; social and legal services; civic, social, and fraternal organizations; arts and culture; foundations; and international activities. More detailed profiles are provided for some subsectors than for others, depending on how much information is available and whether estimates can be made from either public or private sources.

CHAPTER SEVEN: EMPLOYMENT TRENDS

Table 7.1 summarizes the trends in the employment of all wage and salary workers (employees) in all sectors of the economy except agriculture. This series differs from the more inclusive estimates of all employment shown on Table 1.4 in Chapter One, which include all employees, self-employed, unpaid family workers, and volunteers.

Between 1977 and 1987, paid employment in the independent sector increased nearly 34 percent, from 5.5 million to 7.4 million, and as a proportion of total employment from, 6.7 percent to 7.2 percent. Employment growth was greater between 1977 and 1982 (19 percent) than between 1982 and 1987 (13 percent). Independent sector employment peaked as a proportion of total employment in 1982 at 7.3 percent, then dipped to 7.1 percent in 1984 after the impact of federal budget cuts. From 1984 to 1987, employment increased by 11 percent, and the independent sector's share of total employment increased slightly to 7.2 percent.

In 1987, there were 102.3 million employees on nonagricultural payrolls in the United States, excluding volunteer workers. Table 7.2 shows that the total paid employment in nonprofit organizations was 8.0 million people, of which employees in the independent sector accounted for 93 percent. Approximately four-fifths of employment in nonprofit organizations other than the independent sector are included in business associations, labor unions; political and membership organizations; and membership, sports, and recreation clubs.

The composition of paid employees by sex and race in the independent sector is quite different from the composition for all nonagricultural sectors (Table 7.3). In 1987, 68.2 percent of paid employees in the independent sector were female, compared with 45.8 percent for all employees. In addition, nearly 14 percent of all employees in the independent sector were black, compared with 10 percent for all employees on nonagricultural payrolls. Hispanic employees accounted for 5.3 percent of employment in the independent sector compared with 6.4 percent for all employees on nonagricultural payrolls.

In 1987, as shown in Table 7.4, women were most heavily concentrated in health services organizations (77 percent), social and legal services (75 percent), and foundations (71 percent). Blacks were most heavily represented in social and legal services (17 percent), and health services (16 percent).

Males were in the majority in research institutes, (52 percent), religious organizations (55 percent), and arts and cultural organizations (58 percent) (Table 7.5).

Table 7.6 provides estimates of the full-time equivalent employment of volunteers 18 years of age or older and the assigned value of that time. In 1987, the total full-time equivalent of 80 million volunteers was 8.8 million--5.1 million in the independent sector of which 2.7 million (53 percent) were in religious institutions; 2.4 million in government, 868,000 in other nonprofit organizations, and another 408,000 in for-profit organizations. The assigned value of volunteer time to the independent sector is estimated at $87 billion for 1987.

Full-time equivalent volunteer employment in the independent sector increased about 15 percent from 1985 to 1987, from 4.4 million to 5.1 million. It increased 115 percent to government from 1.1 million in 1985 to 2.4 million in 1987.

The independent sector's share of total equivalent volunteer employment declined from 71 percent in 1985 to 58 percent in 1987, while government's share increased from 18 percent to 28 percent. Most of this increase in full-time equivalent volunteer employment to government occurred at the local level where volunteer full-time equivalent employment increased as a proportion of total volunteer employment from 14 to 21 percent between 1985 and 1987. The areas that had the most full-time equivalent volunteer employees in 1987 were religious organizations (2.1 million), health (1.3 million), education (1.2 million), and recreation (0.9 million).

Table 7.7 provides the distribution of full-time equivalent volunteer employment distributed among nonprofit, for-profit, and government organizations. From 50 percent to more than 90 percent of full-time equivalent volunteers were found in the independent sector in the areas of arts, culture, and humanities; civic, social, and fraternal organizations, community action, health, social services and welfare; international causes; all other funding raising, private and community foundations, and religious organizations. Government had more than 50 percent of full-time volunteer equivalent employment in education and political organizations. Other nonprofit organizations had more than 50 percent of the full-time equivalent volunteer employment in recreation and work-related organizations.

Employees in the independent sector include doctors, social workers, faculty and administrators at colleges and universities, teachers, ministers and priests, scientists, foundation officers, and a wide array of professionals, support personnel, laborers, and other workers. Currently, there is no complete breakdown of employment in the independent sector by occupation.

Table 7.8 shows the number and percentage of employees in the various subsectors of the independent sector from 1977 to 1987. Total employment in the health services subsector was 45.6 percent of total employees in the independent sector in 1987, down from a peak of 47.0 percent in 1982. Hospital employment declined from 39.6 percent of total employees in 1982 to 36.1 percent in 1987. Employment at nursing and personal care facilities and in outpatient care and allied services continued to increase throughout this period in response to an aging population and efforts at reining in health costs by diverting treatment from hospitals to other settings.

Although employment increased in the education and research subsector, it grew more slowly than the total for the independent sector. Total employment in this subsector declined from 23.2 percent of total employment in the independent sector in 1977 to a low of 22.1 percent in 1982, then climbed slightly to 22.5 percent by 1987. This decline was primarily due to declining employment growth at independent colleges and universities which represented 12.7 percent of total employment in the independent sector in 1977, declined to 11.5 percent in 1982 and 1984, then increased to 12.3 percent in 1987. In contrast, employment at elementary and secondary schools increased from 7.7 percent of total employment in the independent sector to a high of 8.2 percent in 1984, then declined again to 7.7 percent in 1987.

Employment in religious organizations as a proportion of total independent sector employment declined steadily from 12.3 percent in 1977 to 8.8 percent in 1987. Employment as a proportion of total independent sector employment in the social and legal services grew steadily from 13.0 percent in 1977 to 16.2 percent in 1987. The components showing the most growth were individual and family services and residential care. Employment in civic, social, and fraternal organizations and in foundations remained fairly steady. Arts and cultural organizations increased their share of total employment from 1.2 percent in 1977 to 1.6 percent in 1987.

One quantitative indicator of any enterprise is its capacity to increase employment. This is particularly true in the independent sector, which is

highly labor-intensive. Table 7.9 shows the rate of change in the number of employees in the independent sector and a breakdown by subsectors in comparison with the number on nonagricultural payrolls. Overall, employment in the independent sector grew faster than all employment from 1972 to 1982. From 1982 to 1987, employment grew faster in other sectors than in the independent sector. The annual rates of change in employment in the independent sector were 3.8 percent from 1972 to 1977, 3.5 percent from 1977 to 1982, and 2.5 percent from 1982 to 1987. In comparison, the annual rates of change for all nonagricultural employees were 2.3 percent from 1972 to 1977, 1.7 percent from 1977 to 1982, and 2.7 percent from 1982 to 1987. Employment for all nonagricultural employees increased 22 percent from 1972 to 1982 and 14 percent from 1982 to 1987, while the number of total employees in the independent sector increased 43 percent from 1972 to 1982 and 13 percent from 1982 to 1987.

The rate of growth in employment in the independent sector varied by subsector. The major growth from 1972 to 1982 was in health services, up 59 percent, and social and legal services, up 97 percent. During this period, employment in arts and cultural organizations increased 71 percent, but from a much smaller base. But employment at colleges and universities; religious organizations; and civic, social, and fraternal organizations increased at a slower rate than all employment in nonagricultural jobs.

When cost-containment measures for health care and federal funding cuts for many social service programs were instituted in the early 1980s, employment growth in these subsectors slowed down. The annual growth rate of 4.6 percent between 1977 and 1982 in the health services subsector declined to 1.8 percent between 1982 and 1987, and total employment in hospitals declined to less than 1 percent from 1982 to 1987. The trend was different in social and legal services where the rate of growth continued at over 5 percent annually from 1977 to 1987, although there was a drop in the growth rate to 3.5 percent between 1982 and 1984 reflecting the initial impact of the federal budget cuts. The only other sector that had a higher annual rate of growth from 1977 to 1987 was the arts and culture subsector with an annual growth rate of 6.3 percent.

Employment in the independent sector grew twice as fast than in the nonagricultural sector from 1977 to 1982, then dropped to less than half the growth of the nonagricultural sector between 1982 and 1984. From 1984 to 1987, the annual growth rate in employment in the independent sector again grew at a faster annual rate (3.4 percent) than the nonagricultural sector (2.7 percent). Much of this increased growth rate was due to a rapid increase in new employment at colleges and universities, and a continuing increase in social and legal services, and arts and cultural organizations.

Employment and Wages and Salaries by Subsector

In 1987, total wages and salaries of the independent sector were $116.0 billion or 5.3 percent of the total wages and salaries for people on nonagricultural payrolls (Table 7.10). Average wages and salaries in the independent sector have remained at 73 percent of average wages and salaries of all other organizations in the economy from 1977 to 1987, although they dipped to a low point of 72 percent between 1982 and 1984. In 1987, average wages and salaries in the independent sector were $15,697 compared to $21,625 for all other organizations.

The independent sector's share of total wages and salaries grew from 5.0 percent in 1977 to a high point of 5.4 percent in 1982 (Table 7.11). By 1984, this share had declined slightly to 5.2 percent, then increased slightly to 5.3 percent in 1987. In all other organizations other than nonprofit organizations, wages and salaries represented 94.5 percent of total wages and salaries in 1977 and 94.1 percent in 1987.

Table 7.12 provides details on the total wages

and salaries for each subsector. Each subsector's proportion of total wages and salaries depends on both employment and relative salaries.

The health services subsector increased its proportion of total wages and salaries from 49 percent in 1977 to a high of 55.0 percent in 1982, then declined to 53 percent in 1987 because of arrested growth in employment at hospitals. Total wages and salaries at hospitals increased from 43.7 percent of total wages for the independent sector in 1977 to 48.6 percent in 1982, then declined to 44.7 percent in 1987. During this same period, the proportion of total wages in nursing and personal care facilities and outpatient care and allied services increased.

Total wages and salaries in the education and research subsector declined from 28.4 percent of total wages of the independent sector in 1977 to a low point of 22.6 percent in 1982, then increased to 24.4 percent in 1987. This was primarily due to a decline in the proportion of total wages represented by independent colleges and universities, from 17.8 percent in 1977 to a low point of 12.8 percent in 1982, followed by an increase to 14.4 percent in 1987. Total wages and salaries at private elementary schools declined from 6.9 percent of total wages and salaries of the independent sector in 1977 to 6.3 percent in 1987.

The proportion of total wages and salaries in religious organizations declined steadily from 8.8 percent in 1977 to 6.5 percent in 1987. Slight declines occurred in civic, social, and fraternal organizations, and in foundations. In the social and legal services subsector, wages and salaries increased from 9.2 percent of total wages of the independent sector in 1977 to 11.3 percent in 1987. In arts and culture organizations, there was a slight increase.

In spite of the gap in average wages and salaries, employment continues to grow in the independent sector. One indicator of its attraction is the number and percentage of new doctorates with definite employment plans to work in the United States for nonprofit organizations other than educational institutions. In 1977, 6 percent of new doctorates had employment plans to work in nonprofit organizations by 1987, nearly 8 percent reported such plans (Table 7.13). In particular areas, new doctorates in the social and behavioral sciences with employment plans in nonprofit organizations grew from 10 percent in 1977 to 16 percent in 1987; in the natural sciences, the proportion grew from 2 percent to 3 percent, and in education, excluding schools, from 5 percent to 7 percent. These steady increases in the proportion of new doctorates intending to work for nonprofit organizations in the United States suggests the continuing attraction of this sector for future employment.

CHAPTER EIGHT: PROFILES OF ORGANIZATIONS BY SUBSECTOR

Viewing a decade of growth in total annual funds reveals some interesting trends. From 1977 to 1987, total annual funds grew 187 percent from $114.2 billion to $327.2 billion (Table 8.1). The growth rate in annual funds grew more rapidly (86 percent) between 1977 and 1982 than between 1982 to 1987 (54 percent). This was due to a combination of factors, substantial inflation during the first five years, a slowdown in growth between 1982 and 1987, and particularly between 1982 and 1984 when cutbacks in federal funding were first in effect. From 1982 to 1984, growth in annual funds was 19 percent; from 1984 to 1987, it was 29 percent.

Tables 8.1 and 8.2 show the shares of the various annual sources of funds and their disposition by subsector, and Table 8.3 summarizes the distribution of annual support among subsectors. The health services subsector, primarily hospitals, accounted for $156.3 billion (49 percent) of the total annual funds for the independent sector in 1987. The education and

research subsector accounted for $70.0 billion (22 percent) of total annual funds. Thus, these two subsectors together accounted for 71 percent of the independent sector's total annual funds.

The growth in support varied significantly over this decade. Total annual funds in the health services subsector grew 205 percent from 1977 to 1987, and this subsector's share of the total annual funds for the independent sector grew from 45 percent in 1987 to a high of 50 percent in 1984, then declined slightly to 49 percent in 1987. Annual funds in this subsector grew twice as fast between 1977 and 1982 (104 percent) than between 1982 and 1987 (49 percent).

All other subsectors showed an increase of less than 200 percent in total annual funds from 1977 to 1987. Those subsectors showing the highest increases were religious institutions (up 182 percent), arts, culture and humanities organizations (up 183 percent), and education and research organizations (up 155 percent). However, because these subsectors grew at a slower rate than the health services subsector, their shares of the total annual funds for the independent sector tended to decline slightly or remain steady over this period. A decline was particularly noticeable in the education and research subsector: its share of total annual funds declined from 24.0 percent in 1977 to 21.9 percent in 1987; and in the social and legal services subsector from 10.2 percent to a low of 8.6 percent in 1984, after which it increased slightly to 9.1 percent in 1987.

Two subsectors showed a much slower growth rate in annual funds from 1977 to 1987: foundations (up 131 percent), and civic, social, and fraternal organizations (up 124 percent). These subsectors, therefore, showed some decline in their proportion of total annual funds over this period.

Support comes from a variety of sources, including private contributions; dues, fees, and charges; government funds; and other receipts. Subsectors differ greatly in the proportion of total annual funds they receive from the various sources.

The health services subsector has relied on payments from the private sector and from government for a major proportion of its funds. In 1987, payments from the private sector were 50.1 percent and payments from government were 35.1 percent of total annual funds. In 1977, payments from the private sector were 49.1 percent and payments from government were 32.4 percent of the total annual funds for this subsector. From 1977 to 1987, when payments from the private sector and government increased as a proportion of total annual funds, private contributions declined from 9.7 percent of total annual support in 1977 to 6.7 percent in 1987.

The education and research subsector received 55.3 percent of its annual funds from payments from the private sector in 1987, primarily in the form of tuition and fees, up from 52.9 percent in 1977. Two other important sources of funds were payments or grants from government and private contributions. In 1987, income from government represented 18.3 percent of the total annual funds, which was about the same as it was in 1977, but higher than the 17.0 percent it received in 1982 and 1984. Between 1977 and 1984, private contributions as a proportion of total annual funds remained fairly steady at approximately 15 percent from 1977 to 1984, then declined to about 12 percent in 1987.

Religious organizations rely primarily on private contributions for both their own operations and their donor activities in a variety of areas, such as education and social services. Contributions, investment income, and other receipts are much greater than total funds, indicating that a substantial amount of revenues in religious institutions is transferred to nonsacerdotal activities. Private contributions to religious institutions represented 125 percent of their total annual funds in 1977 and 114 percent in 1987. For example, in 1987, church revenues were placed at $51.4 billion, but funds at the disposition of the church were estimated at $13.0 billion less, or $38.4 billion. Current operating

expenditures at $21.8 billion accounted for only 42 percent of $51.4 billion in total annual funds. The account set up to balance annual support and its disposition, "Other, including change in holding funds," and in which repose ambiguities and uncertainties, is estimated at $15.2 billion, a substantial proportion of total revenues or even of the $38.4 billion estimated to be at the disposition of the church.

The religion subsector presents a major problem for our estimates. Estimates for all other subsectors are supported in varying degrees by government surveys on employment, service industries, health and education. Estimates for employment and wages in the religion subsector are based on unpublished data made available by the U.S. Department of Labor, Bureau of Labor Statistics. However, total receipts for religious institutions are not reported either in public or private sources. To prepare these estimates, we used a survey of religious expenditures completed in 1974 by the Interfaith Committee of the Commission on Private Philanthropy and Public Needs, a more recent survey on the activities and expenditures of religious congregations sponsored by INDEPENDENT SECTOR and conducted by the Gallup Organization covering the years 1986-87, and annual estimates of private contributions to religion published by the American Association of Fund-Raising Counsel Trust for Philanthropy in various editions of *Giving USA*.

As a result of the 1986-87 survey on the activities and expenditures of religious congregations, we gathered more information on employment data and its relation to operating expenditures. The residual figure for religion, recorded in "other, including changes in holding of funds," in Tables 8.1 and 8.2 may be lower, since this survey showed much higher expenditures for capital improvements and construction, as shown in Table 8.12. The survey also showed major differences in employment at religious institutions compared with unpublished data from the Bureau of Labor Statistics, as shown in Table 8.9. Once more detailed employment figures become available for the first time as a result of the 1990 Census, we can begin to revise our estimates for religious institutions. Until then, this residual amounting to approximately 40 percent of the total annual revenues for religion is assumed to be attributable to some combination of unrecorded nonsacerdotal expenditures, capital improvements, unrecorded employment, expenditures for returns from investments and other assets, and errors in the reported total contributions to religion.

The social and legal services subsector reveals the greatest change in funding from 1977 to 1987. This change is primarily due to large federal funding cutbacks in 1981 after a long period of increased federal support of the services provided by this subsector. Government support, which provided 54.3 percent of the total annual funds for this subsector in 1977, declined to 41.4 percent of total annual support for 1987. Private contributions as a proportion of total annual funds increased slowly from 31.9 percent in 1977 to 33.9 percent in 1982, and then started to increase more rapidly to 38.7 percent in 1987. Payments from the private sector in the form of fees and charges also increased, from 9.5 percent of total annual funds in 1977 to 13.7 percent in 1987. Payments and private contributions together as a proportion of total annual funds for this subsector increased from 41 percent in 1977 to 52 percent by 1987, indicating the substantial defunding of this subsector by government.

Civic, social, and fraternal organizations rely primarily on support from government, private contributions, and, to a lesser extent, payments from the private sector. Support from government represented about half the total annual funds for this subsector from 1977 to 1984, and declined to 48 percent in 1987. Private contributions increased from 29 percent of total annual funds in 1977 to 33 percent in 1987. Dues, fees, and charges also increased slightly, from 12 percent of total annual funds in 1977 to 13 percent in 1987.

Arts and cultural organizations rely primarily on

private contributions and, to a lesser extent, on support from government, payments from the private sector, and income from endowment and/or investments. Private contributions rose from 66 percent in 1977 to a high of 70 percent in 1982, and then declined to 64 percent in 1987 as a percentage of total funds. Government support as a percentage of total funds in this subsector declined from 14 percent to 11 percent between 1977 and 1982, increased to 13 percent in 1984 and declined slightly to 12 percent in 1987. Payments from the private sector as a percentage of annual funds rose from almost 9 percent in 1977 to 11 percent in 1987.

Foundations rely on a combination of income from endowment and private contributions for the bulk of their annual support. The distribution of grants either from contributions or income from endowment is determined partially by legal regulations and partially by the performance of endowment. Endowment income increased from 44 percent ($2.0 billion divided by $4.5 billion) of total funds received by foundations in 1977 to 67 percent ($7.7 billion divided by $11.5 billion) in 1987. This increase in endowment income as a percent of annual funds was due to a combination of laws providing some deregulation on endowment funds, an improved performance in the economy, and the founding of some large foundations.

As with the sources of funds, the uses of funds also vary by subsector. The health services and the education and research subsectors use over 85 percent of their funds for current operating expenditures, and between 5 and 7 percent of their funds for construction and capital improvement.

Religious organizations used an increasing proportion of their funds for donor activities. In 1977, religious institutions used over 70 percent of their annual funds for current operating expenditures. By 1987, this figure was down to 57 percent.

Social and legal services organizations have steadily increased the proportion of total annual funds used for current operating expenditures (from 73 percent in 1977 to 97 percent in 1987). This trend shows a growing financial inability of social and legal services organizations to provide funds for other than current operating expenditures. In 1977, social and legal services organizations kept nearly one-quarter of their total annual funds in reserve. By 1984, they kept 4 percent in reserve, and by 1987, this reserve was under 1 percent. These funds were primarily collected by major fund-raising organizations, such as United Way, for distribution to other social services organizations. The shrinking of these reserve funds as they are used for current operating expenditures is another indication of the growing restraints on this subsector.

Civic, social, and fraternal organizations use more than 90 percent of their total annual funds on current operating expenditures. Arts and cultural organizations also are showing the effects of a slower growth rate in total annual funds. The proportion of total annual funds used for current operating expenditures in this subsector increased from 46 percent in 1977 to 53 percent in 1987. Arts and cultural organizations use about half or more of all funds to support individuals, organizations, and community activities in arts and culture and to purchase art. In 1987, foundations used 17 percent of their total annual funds on current operating expenditures and 83 percent on grants and other investment activities. The annual funds which were used in 1987 on current operations in foundations (16.7 percent) were much higher than the 9.7 percent in 1984, but not much higher than the 15.4 percent estimated for 1977.

Current Operating Expenditures by Subsector

Estimates for current operating expenditures are more firm than estimates for total annual support because expenditures for several subsectors can be documented from the Census of Service Industries, conducted every five years by the Bureau of the Census, and estimated annually using data from the survey on

employment and wages and salaries conducted by the Bureau of Labor Statistics and from other annual statistical government and nongovernment programs. By establishing the percentage of current operating expenditures used to pay wages and salaries in surveyed subsectors, estimates can be made about operating expenditures in subsectors, such as social and legal services, for which there are no regular surveys of expenditures.

Current operating expenditures for the independent sector were $261.5 billion in 1987 (Table 8.4). This total represented a 187 percent increase over current operating expenditures in 1977, with the largest increase (88 percent) occurring between 1977 and 1982. In some subsectors, operating expenditures as a percentage of total operating expenditures for the independent sector declined slightly from 1977 to 1987, while some others increased their share over this period. Those subsectors whose share of total operating expenditures declined from 1977 to 1987 were education and research; religious institutions; and civic, social, and fraternal organizations. Other than religious institutions, education and research showed the greatest decline. Current operating expenditures for this subsector dropped from 26.0 percent of the total for the independent sector in 1977 to 23.8 percent in 1987.

The social and legal services subsector was the only subsector that showed a steady increase in its proportion of current operating expenditures. This proportion increased from 9.3 percent of total current operating expenditures in 1977 to 10.9 percent in 1987.

Current operating expenditures in the health services subsector grew rapidly from 47.5 percent of total expenditures in 1977 to 51.8 percent in 1982. There was a slight increase to 52.0 percent in 1984, and then a slight decline to 51.3 percent in 1987. Most of the growth rate was due to hospitals, where total current operating expenditures peaked at 45.9 percent for the independent sector in 1984, and then declined slightly to 43.7 percent in 1987.

Trends in Health Services

The health services subsector is composed primarily of hospitals, nursing and personal care facilities, and outpatient care and allied services. The health services subsector is the largest component of the independent sector, representing 51 percent of total current operating expenditures and employing nearly 46 percent of paid employees.

Table 8.5 shows that hospitals accounted for 85 percent of total current operating expenditures for the health services subsector in 1987, declining from 89 percent in 1977. Operating expenditures for hospitals increased 196 percent, from $38.6 billion in 1977 to $114.3 billion in 1987, with the major growth in expenditures (102 percent) taking place between 1977 and 1982. Hospitals employed 79 percent of the total employees in the health services subsector in 1987, down from 86 percent in 1977. The total number of employees at hospitals increased 22 percent from 1977 to 1982, and 3 percent between 1982 and 1987. Average wages and salaries increased by 103 percent from 1977 to 1987. Relative wages and salaries also increased, from 13 percent above the average wages and salaries for the independent sector in 1977 to 24 percent above the average in 1987. Total wages and salaries at hospitals declined significantly, from 53 percent of hospitals' total current operating expenditures in 1977 to 45 percent in 1987.

Nursing and personal care facilities accounted for 5.2 percent of total operating expenditures of the health services subsector in 1987, down slightly from a peak of 5.4 percent in 1982. Operating expenditures for the nursing and personal care facilities component rose faster than hospital expenditures, increasing 218 percent from 1977 to 1987. The number of paid employees increased 69 percent during this period, and average wages and salaries increased 88 percent. Average wages and salaries for this component peaked at 73.1 percent of the average wages for the independent sector in

1982, and then declined to 69.6 percent in 1987.

The outpatient care and allied services component accounted for 5.8 percent of the total current operating expenditures of the health services subsector in 1977 and 9.6 percent in 1987. Expenditures rose faster than in any other component of the health services subsector, increasing 416 percent from 1977 to 1987. Average wages and salaries for personnel in this component grew 68 percent from 1977 to 1987, and relative wages and salaries declined steadily from 17 percent above the average wages and salaries for the independent sector to a low of 2 percent below the average in 1984, then increased again to 6 percent above the average in 1987. The number of employees in this subsector increased 170 percent, from 131,200 in 1977 to 354,400 in 1987.

Although it is not possible to include the assigned dollar value of volunteer time as part of the current operating expenditures budget for each component of health services, there were 817,000 full-time equivalent volunteers in the health services subsector, and the estimated value of their contribution was $12.5 billion (Table 2.7).

Trends in Education and Research

The education and research subsector includes private elementary and secondary schools; colleges; universities; professional schools; correspondence and vocational schools; other educational services; libraries and information centers; and free-standing educational, scientific, and research organizations. The major trends for this subsector are shown in Table 8.6. Independent colleges and universities accounted for more than 51 percent of this subsector's total operating expenditures in 1987, up slightly from 50 percent in 1977. Wages and salaries at colleges and universities declined from approximately 70 percent of current operating expenditures in 1977 to a low of 49 percent in 1984, then rose to 52 percent in 1987. Total employment in this component grew only 29 percent between 1977 and 1987. Average wages and salaries grew 56 percent during this period, and relative wages and salaries steadily declined, from approximately 40 percent above the average for the independent sector in 1977 to a low point of 11 percent above the average for the sector in 1982. Relative wages then increased to nearly 17 percent above the average for the independent sector in 1987.

Trends at private elementary and secondary schools were similar. Wages and salaries declined from 40 percent of current operating expenditures in 1977 to 36 percent in 1987, despite a 32 percent increase in the total number of employees. Relative wages for this component also declined, from 88 percent of the average for the independent sector in 1977 to a low point of 80 percent in 1984, then increased to 82 percent in 1987.

At libraries, correspondence schools, and other educational services, average wages and salaries declined from 50 percent of operating expenditures in 1977 to nearly 44 percent in 1987. The total number of employees increased 38 percent. Relative wages and salaries declined sharply from 96 percent of the average wages and salaries for the independent sector in 1977 to 67 percent in 1984, then increased again to 93 percent of the average in 1987.

Noncommercial research institutions was the only component in the education and research subsector to improve relative wages and salaries for employees. Relative wages in this component were 54 percent above the average for the independent sector in 1977 and 72 percent above the average in 1982, then declined slightly to 69 percent above the average by 1987. The total number of employees increased 25 percent, and wages and salaries as a proportion of current operating expenditures declined slightly from 45 percent in 1977 to 42 percent in 1987. There were an estimated 516,000 full-time equivalent volunteers to the education and research subsector in 1987. The estimated assigned value of their $7.9 billion (Table 2.7).

Trends in Religious Organizations

As shown from our regular series of estimates in Table 8.7, current operating expenditures in religious institutions increased 127 percent from $9.6 billion in 1977 to $21.8 in 1987. Wages and salaries as a proportion of current operating expenditures steadily declined from 43 percent in 1977 to 34 percent in 1987, and employment declined by 4 percent. Relative salaries and wages increased from 71 percent of the average wages of the independent sector in 1977 to 82 percent in 1984, then declined again to 74 percent in 1987. Table 8.7 reflects our estimates with some revisions for 1987 in methodology based upon unpublished employment figures from the Bureau of Labor Statistics. In 1987-88, INDEPENDENT SECTOR commissioned The Gallup Organization to conduct a survey on the activities and finances of religious institutions since this information is not collected elsewhere. The findings of this survey suggest that employment figures and estimates of the finances of religious institutions are understated, and that revisions to our current estimates need to be made in the future.

Table 8.8 provides a summary of the activities and services that congregations reported they supported or engaged in directly. Approximately 87 percent of all congregations (256,000) reported one or more programs in human services and welfare, including 80 percent in family counseling programs (233,000); 79 percent (231,000) reported one or more programs in international activities, including 71 percent in relief abroad programs; 70 percent (205,000) reported programs for public or societal benefits, including 46 percent in community development programs; 68 percent (199,000 reported programs in health, including 56 percent involved in institutional care, such as hospitals, nursing homes, or hospices; 43 percent (125,000) reported programs in arts and culture; 38 percent (112,000) reported programs in education, including 38 percent in elementary education; and 27 percent (79,000) reported programs for the improvement of the environment.

Approximately 12.2 million people participated in the work of congregations (Table 8.9). Of these, 5.6 percent (688,000) were clergy, 9.5 percent (1.2 million) were paid employees, and 84.9 percent (10.4 million) were volunteers. Volunteers provided about 36 percent of all the hours worked at congregations; clergy (both paid and volunteer) provided 39 percent, and paid employees (full-time, part-time, and nominally paid) provided 25 percent of total hours. In an average month, 58 percent of hours worked in congregations went to religious ministry and education, and 42 percent were given to the following activity areas: education, 14 percent; human services and welfare, 9 percent; health, 6 percent; public and societal benefit programs (including community development), 3 percent; arts and culture, 3 percent; international programs, 3 percent; and the environment, 2 percent (Table 8.10). Clergy spent less of the total time on other activities (32 percent) than paid employees or volunteers (48 percent).

Total revenues for the 286,811 congregations that provided their membership size was $49.6 billion in 1986 (Table 8.11). Approximately 82 percent of total revenues came from individuals giving ($40.4 billion), and 18 percent came from a combination of bequests, contributions from denominations, dues, fees and charges, sales of products, endowment or investment income, and miscellaneous sources.

Revenues of small congregations (fewer than 100 members or nonmembers) were $3.4 billion or 7 percent of total revenues; medium-size congregations (between 100 and 399 members), $12.8 billion, or 26 percent of total revenues; and large congregations, $33.4 billion, or 67 percent of total revenues. Small congregations received a slightly higher proportion of their total income from bequests (4 percent) than medium-size (2 percent), or large (3 percent) congregations. Small and large congregations received a higher proportion of their income from dues, fees, and charges for services (7 per-

cent and 6 percent, respectively) than medium-size congregations (3 percent). Medium-size congregations received a higher proportion of revenue from miscellaneous sources (14 percent) than small (2 percent), or large (5 percent) congregations.

When expenditures were aggregated for all congregations, they had total expenditures of $48.1 billion in 1986 (Table 8.12). This represented $3.3 billion for small congregations, $11.3 billion for medium-size, and $33.5 billion for large congregations. Of the $48.1 billion, $35.7 billion (74 percent) was spent on current operating expenditures, $8.4 billion (17 percent) on donations to various organizations, and $4.0 billion (8 percent) on capital construction and other outlays.

Of the $8.4 billion on donations by congregations, 65 percent was contributed to organizations within the denominations ($5.5 billion), 23 percent to organizations outside the denominations ($1.9 billion), and 12 percent ($1.0 billion) in direct assistance to individuals. Small congregations gave a smaller proportion of their total donations (49 percent) to organizations within the denominations than did medium-size (64 percent), or large (68 percent) congregations. Small congregations also devoted a much more substantial proportion of their donations in direct assistance to individuals (27 percent) than did medium-size (13 percent), or large (9 percent) congregations. All congregations regardless of size contributed from 22 to 24 percent of their total donations to organizations outside of denominations.

Table 8.13 provides detail on the total current operating expenditures of congregations, including the assigned value of volunteer time for religious and other activities. In order to provide a distribution of current operating expenditures by main program activity, expenditures were prorated across total current operating expenditures ($35.7 billion) to provide a functional account of expenditures. The distribution of hours by program activity of clergy, paid employees, and volunteers provided the basis for these estimates.

Overall, the current operating expenditures of all congregations including the assigned value of volunteer time were $48.7 billion, which included $35.7 billion for paid expenditures (Table 8.13) and $13.1 billion as the assigned value of volunteer time. Volunteer time was valued by dividing the total annual wages and benefits of paid employees by their total annual hours, which resulted in an hourly wage of $8.74. This hourly wage was significantly lower than the $9.81 hourly wage for nonagricultural workers for 1986. Then the total annual hours for volunteer clergy and individual volunteers were aggregated and multiplied by $8.74 to estimate the value of volunteer time to congregations ($13.1 billion).

When this $48.7 billion was prorated among major activities, 58 percent ($28.4 billion) was spent on religious activities, and 42 percent ($20.3 billion) was spent on other activities. The expenditures by major activity areas other than religious were: $7.0 billion for education; $4.6 billion for human services; $2.8 billion for health and hospitals; $1.6 billion for public and societal benefit programs; $1.6 billion for arts and culture; $1.6 billion for international activities, and $0.7 billion for programs to improve the environment.

Table 8.14 provides a summary of the total expenditures of congregations for major activities other than religion for 1986. Congregations expended a total of $27.3 billion of which $19.1 billion was for paid expenditures, and $8.3 billion for the value of volunteer time and associated institutional expenditures for volunteers in various programs. Of the $19.1 billion in paid expenditures, $10.7 billion was spent for program activities of congregations, and $8.4 billion was donated by congregations to denominational organizations, other organizations, or directly to individuals.

In summary, these findings show that congregations are a microcosm of their communities. As part of their religious beliefs, they engage in a variety of activities and programs that improve the quality of life of their members as well as

their communities. Nearly half of the individual donations to congregations are used to support a broad array of programs that assist people and improve communities. Religious congregations also conduct much of their work through the volunteer activities of their members. These members spent nearly half of the time they volunteered to their congregations on these other activities.

While this survey was a first attempt to provide information on the size, scope, and dimensions of religious organizations, it needs to be expanded and replicated in order to provide accurate trend data about the finances and activities of religious institutions over time. It did reveal, however, that the total paid employment at religious institutions (1.6 million) is significantly higher than data from unpublished materials at the Bureau of Labor Statistics (650,200). This major difference may be reconciled on the 1990 Census when, for the first time, employment data at the nonprofit organizations will be collected. Based upon those findings, estimates of the religious subsector will be revised.

Trends in Social and Legal Services

Organizations in the social and legal services subsector provide services to individuals and families, job training and related services, child day care, and residential care. The subsector also includes major fund-raising organizations, such as local United Ways, community action and development groups, social change organizations, youth self-help groups, and senior citizens associations.

Table 8.15 provides detail on the major financial and employment trends on the major financial and employment trends for this subsector. Social and legal services organizations are necessarily labor intensive, particularly in child care, job training, and legal services, components in which more than 50 percent of current operating expenditures are devoted to wages and salaries.

The social and legal services subsector which was hardest hit by the cutbacks in federal funding has shown the greatest changes over the past decade. While total operating expenditures grew 234 percent between 1977 and 1987, the greatest increase in growth was between 1977 and 1982 (98 percent). From 1982 to 1987, it was 69 percent. But even these figures hide the enormous slowdown of the growth rate between 1982 and 1984 (21 percent) when this subsector was adjusting to major federal budget cuts. From 1984 to 1987, the growth rate increased substantially (40 percent) from that experienced between 1982 and 1984. The total number of employees in this sector increased 67 percent between 1977 and 1987. The growth rate was about the same between 1977 and 1982 (29 percent) as between 1982 and 1987 (30 percent).

There are only a small group of organizations in the legal services component of this sector. These organizations are highly labor intensive. Current operating expenditures in legal services doubled from $0.2 billion in 1977 to $0.4 billion in 1982, and remained unchanged through 1987, indicating major cuts in federal funding. The total number of employees grew from 12,400 in 1977 to 14,500 in 1982 and then did not change. Relative wages and salaries declined from 91 percent above the average wages for the independent sector in 1977 to 32 percent above the average in 1987.

Individual and family services grew at a rapid rate from 1977 to 1982. This component's proportion of the subsector's current operating expenditures increased from 17 percent in 1977 to 30 percent in 1982, and then declined slightly to 26 percent in 1987. The total number of employees increased 88 percent from 1977 to 1982, and 35 percent between 1982 and 1987. Wages and salaries declined from 50 percent of total operating expenditures in 1977 to 38 percent in 1982, and then rose to 45 percent in 1987. Relative wages and salaries for this component remained fairly steady at around 74 percent of the average for the independent sector from 1977 through 1984, and then increased to 76 percent of the average in 1987. Total cur-

rent operating expenditures increased 436 percent from 1977 to 1987, although the growth rate was more rapid between 1977 and 1982 (257 percent) than between 1982 and 1987 (47 percent).

The job training and related services component of this subsector grew from 1977 to 1982, increasing its share of the subsector's total operating expenditures from 10.6 percent to 13.1 percent. Its share shrank to 9.9 percent in 1987, which was below its 1977 level. Current operating expenditures in job training dropped 10 percent, from $2.2 billion in 1982 to $2.0 billion in 1984, and then increased 40 percent to $2.8 billion in 1987. Wages and salaries declined slightly from 56 percent of operating expenditures in 1977 to 54 percent in 1987. Employment increased 32 percent from 1977 to 1982 and 24 percent between 1982 and 1987. Relative wages and salaries declined from 46 percent of the average for the independent sector in 1977 to 43 percent in 1982, then increased slightly to 45 percent in 1987.

The share of the subsector's total current operating expenditures represented by the child care services component declined from 14.1 percent in 1977 to 8.9 percent in 1982, and then increased slightly to 10.2 percent in 1987. The total number of employees in this component increased 6 percent from 1977 to 1982. Child care services did not go through a rapid period of growth from 1977 to 1982 that characterized other components of the social services subsector, but showed a more rapid increase in employees (34 percent) between 1982 and 1987. Relative wages and salaries declined slightly from 59 percent of average wages for the independent sector in 1977 to 54 percent in 1987.

The residential care component's share of the current operating expenditures of the social and legal services subsector declined from 22 percent in 1977 to 19 percent in 1984, then increased to 21 percent in 1987. The total number of employees increased 22 percent between 1977 and 1982, and 47 percent between 1982 and 1987, indicating that this sector grew faster after 1982. Relative wages declined slightly from 75 percent of the average wages for the independent sector in 1977 to 71 percent in 1984, and increased again to 73 percent in 1987.

Social services not elsewhere classified include a variety of social change and neighborhood organizations as well as fund-raising organizations. These social change and neighborhood organizations were affected by federal budget cuts, which probably partially explain a continuous decline in this component's share of the current operating expenditures of this subsector (from 34 percent in 1977 to 26 percent in 1982). Some of the drop also can be attributed to rapid growth in other components (individual and family services and job training and related services) during this period. After 1982, these other components grew more slowly, and social services not elsewhere classified accounted for 31 percent of the subsector's current operating expenditures by 1987. This component showed about the same growth in total employment between 1977 and 1982 (14 percent) as between 1982 and 1987 (13 percent). Relative wages and salaries for this component increased from 86 percent of the average for the independent sector in 1977 to 92 percent in 1987.

In 1987, there were 819,000 full-time equivalent volunteers in the social and legal services subsector. The estimated value of volunteered time was $12.5 billion (Table 2.7).

Other Trends in Selected Service Industries

The U.S. Bureau of the Census conducts a Census of Service Industries every five years. The first one in which tax-exempt organizations were identified was conducted in 1977 and included many service industries, including educational and health institutions. In 1982, Census of Service Industries excluded higher education and hospitals which together represent over 50 percent of the current operating expenditures of the independent sector. The 1987 Census of Service Industries was not yet

available for use in this edition. Tables 8.16 through 8.18 provide an analysis from the 1982 Census of Service Industries on the number, type of organization, and size of revenues of the health services industry, excluding hospitals, and the social services industry. As such these tables provide information on the distribution of these types of organizations, by for-profit and nonprofit organizations, and within both groups, by religiously affiliated and unaffiliated organizations.

In 1982, there were approximately 105,000 organizations in health and social services, of which 42 percent were for-profit organizations and 58 percent were nonprofit. Approximately 2 percent had a religious affiliation within for-profit (taxable) organizations, and 14 percent among nonprofit organizations. Of total organizations in health services, (24,248) 68 percent were for-profit and 32 percent were nonprofit. Among health services organizations, 6 percent had a religious affiliation, of which 4 percent were for-profit and 96 percent were nonprofit. However, the types of institutions within nonprofits varied greatly. Among the 14,332 nursing and personal care facilities, 21 percent were nonprofit within this group; among the 7,289 skilled nursing care facilities, 21 percent were nonprofit; among the 7,043 nursing and personal care facilities not elsewhere classified, 22 percent were nonprofit, and among the 9,916 outpatient care facilities, 48 percent were nonprofit.

Of the 80,209 social services organizations in 1982, 34 percent were for-profit and 66 percent were nonprofit. Religiously affiliated organizations represented 3 percent of total for-profit organizations and 14 percent of nonprofits. There were variations by type of organization among the various types of social service organizations. Of the 19,483 individual and family services organizations, 88 percent were nonprofit; of the 5,311 organizations in job training and vocational rehabilitation services, 83 percent were nonprofit; of the 30,762 organizations providing child day-care, 41 percent were nonprofit; of the 12,960 organizations in residential care, 59 percent were nonprofit; and of the 11,693 organizations in social services not elsewhere classified, 91 percent were nonprofit.

Of the $49.4 billion in total revenues in health and social services in 1982, the nonprofit share was 59 percent and for-profit organizations, 41 percent. Total revenues in health services was $25.8 (52 percent) and $23.6 billion in social services (48 percent). The nonprofit share of total health services was 35 percent and its share of total social services revenue was 85 percent.

These figures reveal that in the area of health services other than hospitals, nonprofits account for approximately one third of the service, while in the area of social services, they account for four-fifths of the total activity. Only in the areas of child care and residential care facilities within social services where fees for service are predominant do for-profit organizations have a substantial or majority proportion of service activity. In other areas of social services which are more dependent on income from contributions than on fees for service, the for-profit presence is quite small as a proportion of total activity.

Trends in Arts and Cultural Organizations

Arts and cultural organizations include public radio and television broadcasting organizations, nonprofit theaters, symphony orchestras, operas and dance companies, museums, and botanical and zoological gardens. Operating expenditures for arts and cultural organizations grew 225 percent from 1977 to 1987, as shown in Table 8.19.

Total employees in radio and television broadcasting increased 98 percent from 1977 to 1987. They increased 21 percent from 1977 to 1982 and remained unchanged from 1982 to 1984, then increased 64 percent between 1984 and 1987. Current operating expenditures increased 160 percent from 1977 to 1987, with the largest increase from 1982 to 1987 (63 percent). The share of current operating expenditures repre-

sented by this component of the arts and culture subsector declined from 31 percent in 1977 to 25 percent in 1987. Relative wages for employees increased rapidly from 23 to 40 percent above the average wages for the independent sector from 1977 to 1982, and then declined to 34 percent above the average for the sector in 1987.

Current operating expenditures for the producers, orchestras, and entertainers component increased 250 percent from 1977 to 1987 and represented 40 percent of the current operating expenditures for this subsector in 1987. From 1982 to 1984, current operating expenditures for this component remained at $1.1 billion, and represented a declining share of the subsector's current operating expenditures (32 percent in 1984), but then showed a rapid increase (91 percent) between 1984 and 1987. Total employees doubled from 1977 to 1987, with the largest increase between 1977 and 1982 (53 percent). Relative wages and salaries declined precipitously from 30 percent above the average wages for the independent sector in 1977 to 18 percent below the average in 1984, and then increased to 6 percent above the average in 1987, still far below the 1977 average.

Current operating expenditures for museums and botanical and zoological gardens increased 260 percent from 1977 to 1987, with the largest growth rate between 1977 and 1982 (100 percent). The proportion of the subsector's current operating expenditures represented by museums and botanical and zoological gardens increased from 31 percent in 1977 to 38 percent in 1984, then declined to 35 percent in 1987. Total employees increased 67 percent from 1977 to 1987, and relative wages and salaries increased from 82 percent of the average wages for the independent sector in 1977 to 92 percent in 1987.

There were 240,000 full-time volunteer equivalent employees in the arts and culture subsector in 1987. The estimated value of this time was $3.7 billion (Table 2.7).

Trends in Other Subsectors

There are no components identified separately for foundations and civic, social, fraternal organizations, and international organizations. Table 8.20 provides summary estimates for current operating expenditures for these three subsectors. The estimates for international activities are given for information only.

Foundations spend very little of their revenue on current operating expenditures. Their primary activity is grantmaking, and such activity does not show up under current operating expenditures, the actual costs of everyday functioning. Small foundations may have had no paid employees. Wages and salaries declined from 50 percent of current operating expenditures in 1977 to 40 percent in 1987. Current operating expenditures increased 150 percent from 1977 to 1987. The total number of employees only increased 35 percent from 1977 to 1987, which was a much lower increase than for all other sectors. Relative wages and salaries declined steadily from 44 percent above the average for the independent sector in 1977 to 15 percent above average wages in 1987.

Current operating expenditures in civic, social, and fraternal organizations grew 115 percent from 1977 to 1987, with the largest increase occurring between 1982 and 1987 (54 percent). Wages and salaries remained about 37 percent of current operating expenditures throughout this period. Employment remained steady at 305,000 between 1977 and 1982 and increased 20 percent between 1982 and 1987. Relative wages and salaries declined slightly from 58 percent to 56 percent of the average wages and salaries for the independent sector. In 1987, there were an estimated 533,000 full-time equivalent volunteer employees in civic, social, and fraternal organizations. The estimated value time of their contributed time to these organizations was $8.1 billion (Table 2.7).

The Statistics of Income Division of the Internal Revenue Service recently constructed two na-

tional samples taken from the 990 tax returns--one of private foundations and one of other 501(c)(3) tax-exempt organizations. These samples cover the 1982 and 1985 tax years and have yielded more detailed information about these sectors than is generally available, as discussed in Part I, Chapter Two.

The foundation sample did not include community foundations, but it did include 3,318 nonoperating and nongrantmaking foundations in 1982 and 3,430 in 1985 (Table 8.21). These organizations are not included as foundations by The Foundation Center, but the Internal Revenue Service includes them with active foundations for administrative purposes. In 1985, operating expenditures of foundations were $1.1 billion, slightly more than 1 percent of $73.2 billion in assets (Table 2.8). Wages and salaries and fringe benefits were 26 percent of current operating expenditures. Rent, taxes, and other operating expenses accounted for another 54 percent, and professional fees, 20 percent. In 1985, the foundations in this sample (other than the nonoperating, nongrantmaking foundations) gave out $6.0 billion in grants (Table 5.1).

References--Part III

The Gallup Organization. *Americans Volunteer 1985*. Washington, D.C.: INDEPENDENT SECTOR, 1986.

Hodgkinson, Virginia A. and Weitzman, Murray S. *Dimensions of the Independent Sector: A Statistical Profile, Second Edition*. Washington, D.C.: INDEPENDENT SECTOR, 1986.

Hodgkinson, Virginia A. and Weitzman, Murray S. *Giving and Volunteering in the United States*. Washington, D.C.: INDEPENDENT SECTOR, 1988.

Hodgkinson, Virginia A., Weitzman, Murray S., Kirsch Arthur D. *From Belief to Commitment: The Activities and Finances of Religious Congregations in the United States*. National survey conducted by The Gallup Organization. Washington, D.C.: INDEPENDENT SECTOR, 1988.

Non-Profit Service Organizations: 1982. As amended by the National Center for Charitable Statistics. Washington, D.C.: NCCS, 1985.

Rudney, Gabriel and Weitzman, Murray. "Significance of Employment and Earnings in the Philanthropic Sector, 1972-1982." *Working Paper No. 77*. New Haven: Program on Non-Profit Organizations, Yale University, 1983.

U.S. Department of Commerce, Bureau of Economic Analysis. *Survey of Current Business*. Various issues. Washington, D.C.: Government Printing Office.

U.S. Department of Education. National Center for Education Statistics. *The Condition of Education 1989, Volume 2, Post Secondary Education*. Washington, D.C.: Government Printing Office.

U.S. Department of Labor, Bureau of Labor Statistics. *Employment and Earnings*. Various issues. Washington, D.C.: Government Printing Office.

U.S. Department of Commerce. Bureau of the Census. *Statistical Abstract of the United States*. Various editions. Washington, D.C.: Government Printing Office.

U.S. Department of the Treasury. Internal Revenue Service. *Statistics of Income Bulletin*. Various issues. Washington, D.C.: Government Printing Office.

TABLE 7.1
NONAGRICULTURAL EMPLOYMENT OF WAGE AND SALARY WORKERS BY THE THREE MAJOR SECTORS, 1977, 1982, 1984, AND 1987
(Employment in Thousands)

	Employment				Percentage employed			
Sector	1977	1982	1984	1987	1977	1982	1984	1987
Total	82,471	89,566	94,461	102,310	100.0	100.0	100.0	100.0
Private Nonprofit	5,991	7,052	7,185	7,962	7.3	7.9	7.6	7.8
Independent Sector	5,520	6,543	6,677	7,390	6.7	7.3	7.1	7.2
Other	471	509	508	572	0.6	0.6	0.5	0.6
Business (for profit)	61,353	66,677	71,291	77,333	74.4	74.4	75.5	75.6
Goods	24,346	23,813	24,730	24,784	29.5	26.6	26.2	24.2
Services	37,007	42,864	46,561	52,549	44.9	47.9	49.3	51.4
Government	15,127	15,837	15,985	17,015	18.3	17.7	16.9	16.6
Federal	2,727	2,739	2,807	2,943	3.3	3.1	3.0	2.9
State	3,377	3,640	3,712	3,963	4.1	4.1	3.9	3.9
Local	9,023	9,458	9,466	10,109	10.9	10.6	10.0	9.9

Sources: Bureau of Labor Statistics, EMPLOYMENT AND EARNINGS, various editions; Rudney and Weitzman, SIGNIFICANCE OF EMPLOYMENT AND EARNINGS IN THE PHILANTHROPIC SECTOR 1972-1982; and authors' estimates.

TABLE 7.2
NONAGRICULTURAL EMPLOYMENT OF WAGE AND SALARY WORKERS
IN THE PRIVATE NONPROFIT SECTOR,
1977, 1982, 1984, AND 1987
(Employment in Thousands)

	1977		1982		1984		1987	
Private nonprofit sector	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Independent sector	5,519.5	92.1	6,543.0	92.8	6,676.5	92.9	7,389.9	92.8
Other nonprofit organizations	471.3	7.9	509.1	7.2	508.9	7.1	571.8	7.2
Business associations	77.2	1.3	84.5	1.2	86.0	1.2	92.3	1.2
Professional membership organizations	31.4	0.5	35.9	0.5	38.1	0.5	44.1	0.6
Labor unions and similar organizations	141.0	2.4	144.1	2.0	135.2	1.9	132.1	1.7
Political and membership organizations n.e.c. (a)	61.9	1.0	65.1	0.9	67.3	0.9	94.4	1.2
Hotels and other lodging places	16.4	0.3	18.8	0.3	18.2	0.3	18.8	0.2
Membership, sports and recreation clubs	94.4	1.6	107.2	1.5	110.6	1.5	125.7	1.6
Commercial research development testing laboratories	35.6	0.6	40.1	0.6	40.1	0.6	47.0	0.6
Management consulting and public relations services	13.4	0.2	13.4	0.2	13.4	0.2	17.4	0.2
All nonprofit organizations	5,990.8	100.0	7,052.1	100.0	7,185.4	100.0	7,961.7	100.0
All employees	82,471	NA	89,566	NA	94,461	NA	102,310	NA

Sources: Bureau of Labor Statistics, EMPLOYMENT AND EARNINGS, various editions and unpublished materials; NON-PROFIT SERVICE ORGANIZATIONS: 1982, as assembled by the National Center for Charitable Statistics; and see Table 7.1.

NA = Not applicable.

(a) n.e.c. = Not elsewhere classified. Political and membership organizations n.e.c. include political organizations and clubs and such organizations as animal humane societies, farm bureaus, farm groups, Christian Science reading rooms, and automobile associations.

TABLE 7.3
EMPLOYMENT: EMPLOYEES ON NONAGRICULTURAL PAYROLLS AND IN INDEPENDENT SECTOR BY SEX, BLACK, AND HISPANIC ORIGIN, 1984 AND 1987
(Employment in Thousands)

Characteristic	All nonagricultural employees		Independent sector employees			Representation total = 100
	Number	Percent	Number	Percent	As a percentage of all	Column (4) divided by column (2) x 100
	(1)	(2)	(3)	(4)	(5)	(6)
1987						
Male	55,411	54.2	2,351	31.8	4.2	59
Female	46,899	45.8	5,039	68.2	10.7	149
Total	102,310	100.0	7,390	100.0	7.2	100
Black	10,125	9.9	1,020	13.8	10.1	139
Hispanic origin (a)	6,589	6.4	388	5.3	5.9	82
Total	16,714	16.3	1,408	19.1	8.4	117
1984 (b)						
Male	52,152	55.2	2,183	32.7	4.2	59
Female	42,309	44.8	4,494	67.3	10.6	150
Total	94,461	100.0	6,677	100.0	7.1	100
Black	9,446	10.0	917	13.7	9.7	137
Hispanic origin (a)	5,082	5.4	257	3.8	5.1	72
Total	14,528	15.4	1,174	17.6	8.1	114

Sources: Bureau of Labor Statistics, EMPLOYMENT AND EARNINGS, January 1985, and 1988; and authors' estimates.

(a) Persons of Hispanic origin may be of any race.
(b) Estimates are revised from earlier ones in DIMENSIONS OF THE INDEPENDENT SECTOR, Second Edition, Table 2.8, p.38. Current estimates are consistent in methodology with those for 1987.

TABLE 7.4
INDEPENDENT SECTOR: EMPLOYMENT BY SUBSECTOR, SEX, BLACK, AND HISPANIC ORIGIN, 1984 AND 1987
(Employment in Thousands)

SIC code	Subsector	Number							
		1984 (a)				1987			
		All	Women	Blacks	Hispanic origin (b)	All	Women	Blacks	Hispanic origin (b)
80	Health services	3,116.3	2,395.5	513.8	127.4	3,367.0	2,598.9	553.3	179.7
82, 892	Education/research	1,483.5	845.4	146.3	48.4	1,666.3	973.0	168.7	73.0
866	Religious organizations	645.5	284.0	43.2	16.1	650.2	293.9	44.2	29.2
81,83	Social and legal services	986.9	729.8	175.4	49.6	1,196.2	895.8	200.9	75.5
864	Civic, social, and fraternal organizations	328.3	182.2	27.2	11.2	366.3	210.2	38.8	20.1
483,792	Arts and culture	98.2	44.2	9.6	3.3	121.7	51.7	11.9	8.6
6732	Foundations	17.8	12.5	1.6	1.1	22.2	15.8	2.0	1.5
	International activities (c)	(6.5)	---	---	---	(6.5)	---	---	---
	Total	6,676.5	4,493.6	917.1	257.1	7,389.9	5,039.3	1,019.8	387.6
		Percentage of all							
80	Health services	100.0	76.9	16.5	4.1	100.0	77.2	16.4	5.3
82, 892	Education/research	100.0	57.0	9.9	3.3	100.0	58.4	10.1	4.4
866	Religious organizations	100.0	44.0	6.7	2.5	100.0	45.2	6.8	4.5
81,83	Social and legal services	100.0	73.9	17.8	5.0	100.0	74.9	16.8	6.3
864	Civic, social, and fraternal organizations	100.0	55.5	8.3	3.4	100.0	57.4	10.6	5.5
483,792	Arts and culture	100.0	45.0	9.8	3.4	100.0	42.5	9.8	7.1
6732	Foundations	100.0	70.2	9.0	6.2	100.0	71.2	9.0	6.8
	International activities	NA	NA	NA	NA	NA	NA	NA	NA
	Total	100.0	67.3	13.7	3.9	100.0	68.2	13.8	5.2

Sources: See Table 7.3

SIC = Standard Industrial Classification

--- = No estimate provided

NA = Not applicable

(a) 1984 figures reflect revised estimates.
(b) Persons of Hispanic origin may be of any race.
(c) Parentheses indicate that enclosed figure is for information only and is not included in the total number employed.

TABLE 7.5
INDEPENDENT SECTOR: EMPLOYMENT BY SUBSECTOR AND COMPONENT, SEX, BLACK, AND HISPANIC ORIGIN, 1987
(Employment in Thousands)

SIC code	Subsector and component	Number				Percent		
		All	Women	Blacks	Hispanic origin (a)	Women Column (2) divided by column (1)	Blacks Column (3) divided by column (1)	Hispanic Column (4) divided by column (1)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
80	Health services	3,367.0	2,598.9	553.3	179.7	77.2	16.4	5.3
805	Nursing and personal care facilities	347.8	304.7	74.8	15.0	87.6	21.5	4.3
806	Hospitals	2,664.8	2,054.6	437.0	146.6	77.1	16.4	5.5
808,809	Outpatient care and allied services	354.4	239.6	41.5	18.1	67.6	11.7	5.1
82,892	Education/research	1,666.3	973.0	168.7	73.0	58.4	10.1	4.4
821	Private elementary and secondary schools	565.5	407.2	67.9	29.4	72.0	12.0	5.2
822	Private colleges and universities	907.8	469.3	84.4	36.3	51.7	9.3	4.0
823,824, 829	Other (libraries, correspondence schools, and educational services n.e.c)	68.2	49.1	7.4	2.6	72.0	10.9	3.8
892	Noncommercial educational, scientific and research organizations	124.8	47.4	9.0	4.7	38.0	7.9	3.8
866	Religious organizations	650.2	293.9	44.2	29.2	45.2	6.8	4.5
81,83	Social and legal services	1,196.2	895.8	200.9	75.5	74.9	16.8	6.3
81	Legal services	14.5	8.1	0.7	0.5	55.9	4.8	3.4
8321	Individual and family services	284.5	223.9	48.9	19.9	78.7	17.2	7.0
8331	Job training and related services	213.1	111.9	36.2	6.4	52.5	17.0	3.0
8351	Child day care services	200.9	193.5	31.5	13.2	96.3	15.7	6.6
8361	Residential care facilities	253.5	186.1	38.8	15.5	73.4	15.3	6.1
8399	Social services n.e.c.	229.7	172.3	44.8	20.0	75.0	19.5	8.7
864	Civic, social, and fraternal organizations	366.3	210.2	38.8	20.1	57.4	10.6	5.5
483,792 84	Arts and culture	121.7	51.7	11.9	8.6	42.5	9.8	7.1
483	Radio and TV broadcasting	19.0	7.1	1.6	1.0	37.4	8.4	5.3
792	Producers, orchestras, and entertainers	54.3	22.3	4.3	3.8	41.1	7.9	7.0
84	Museums, botanical and zoological gardens	48.4	22.3	6.0	3.8	46.1	12.4	7.9
6732	Foundations	22.2	15.8	2.0	1.5	71.2	9.0	6.8
	International activities (b)	(6.5)	---	---	---	NA	NA	NA
	Total	7,389.9	5,039.3	1,019.8	387.6	68.2	13.8	5.2

Sources: See Table 7.3.

--- = No estimate provided.

NA = Not applicable.

(a) Persons of Hispanic origin may be of any race.
(b) Parentheses indicate that enclosed figure is for information only and is not included in computations.

TABLE 7.6
FULL-TIME EQUIVALENT EMPLOYMENT OF VOLUNTEERS 18 YEARS OLD
IN PAST 12 MONTHS, MARCH 1988 AND SUMMARY OF OCTOBER 1985
(In Terms of 1,700 Hours per Full-time Volunteer; Employment Figures in Thousands;
Dollar Values in Billions)

Volunteer area (excluding informal alone, and other)	All sectors (2)+(5)+(6)+(7)	Private sector					Government sector				
		Independent sector			Other non-profit organizations	For profit organizations	Federal		State and local		
		All	Religious institutions	Other charitable organizations	All	All	All	All	All	State	Local
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Past 12 months, March 1988											
Arts, culture, and humanities	390	240	62	178	0.0	27	122	6	116	14	102
Civic, social, and fraternal associations	753	533	87	446	0.0	21	199	31	168	41	127
Community action	226	146	26	119	0.0	2	78	2	77	23	54
Education (other than fund raising)	1,105	472	201	271	0.0	30	603	7	596	68	528
Fund raising for education	107	44	19	25	0.0	3	60	0.0	60	8	52
Fund raising for health	273	218	30	188	0.0	13	42	9	33	8	25
Fund raising for multi-purpose human welfare services	201	148	40	108	0.0	8	45	4	41	7	34
Health (other than fund raising)	1,049	597	156	442	0.0	169	283	15	267	72	195
International, foreign	48	37	11	26	0.0	1	10	6	4	1	3
Other fund raising	163	116	39	77	0.0	8	39	1	38	2	36
Political Organizations	282	0.0	0.0	0.0	86	18	178	64	114	16	98
Private and community foundations	90	84	19	65	0.0	1	5	0.0	5	0.0	5
Recreation	913	0.0	0.0	0.0	531	27	355	9	346	13	333
Religious organizations	2,092	2,015	1,868	147	0.0	4	73	6	67	3	64
Social services and welfare	645	409	116	293	0.0	25	211	12	199	45	154
Work-related organizations	422	0.0	0.0	0.0	251	51	120	7	113	58	54
Total*	8,759	5,059	2,674	2,385	868	408	2,423	179	2,244	379	1,864
Percent distribution	100.0	57.8	30.5	27.2	9.9	4.7	27.7	2.0	25.6	4.3	21.3
Assigned dollar value	$149.8	$86.5	$45.7	$40.8	$14.8	$7.0	$41.5	$3.0	$38.4	$6.5	$31.9
Past 12 months, October 1985											
Total	6,192	4,403	2,433	1,971	482	182	1,125	169	956	120	836
Percent distribution	100.0	71.1	39.3	31.8	7.8	2.9	18.2	2.7	15.4	1.9	13.5
Assigned dollar value	$101.2	$71.9	$39.7	$32.2	$7.9	$2.9	$18.4	$2.8	$15.6	$2.0	$13.6

Sources: DIMENSIONS OF THE INDEPENDENT SECTOR, Second Edition, Table 4.9, and See Tables 2.3, 4.1, 4.3

* Totals may not add because of rounding

0.0 = Either zero or too small to tabulate

TABLE 7.7
AREA OF VOLUNTEER ACTIVITY BY TYPE OF ORGANIZATION PAST TWELVE MONTHS, MARCH 1988
(Number in Thousands; Full-time Equivalent Volunteers are in Terms of 1,700 Annual Hours per Volunteer)

Area of volunteer activity (excluding informal alone and other)	Full-time equivalent volunteers			Private sector				Government sector			
				Independent sector		Other non-profit	For profit				
	Number	Percent Column	Percent Row	Religious	Other than religious	All	All	Federal	State	Local	All
Arts, culture, and humanities	390	4.5	100.0	15.9	45.6	0.0	6.9	1.5	3.6	26.2	31.3
Civic, social, and fraternal associations	753	8.6	100.0	11.6	59.2	0.0	2.8	4.1	5.4	16.9	26.4
Community action	226	2.6	100.0	11.5	52.7	0.0	0.9	0.9	10.2	23.9	35.0
Education (other than fund raising)	1,105	12.6	100.0	18.2	24.5	0.0	2.7	0.6	6.2	47.8	54.6
Fund raising for education	107	1.2	100.0	17.8	23.4	0.0	2.8	0.0	7.5	48.6	56.1
Fund raising for health	273	3.1	100.0	11.0	68.9	0.0	4.8	3.3	2.9	9.2	15.4
Fund raising for multipurpose human welfare services	201	2.3	100.0	19.9	53.7	0.0	4.0	2.0	3.5	16.9	22.4
Health (other than fund raising)	1,049	12.0	100.0	14.9	42.1	0.0	16.1	1.4	6.9	18.6	26.9
International, foreign	48	0.5	100.0	22.9	54.2	0.0	2.1	12.5	2.1	6.3	20.9
Other fund raising	163	1.9	100.0	23.9	47.2	0.0	4.9	0.6	1.2	22.1	23.9
Political organizations	282	3.2	100.0	0.0	0.0	30.5	6.4	22.7	5.7	34.8	63.2
Private and community foundations	90	1.0	100.0	21.1	72.2	0.0	1.1	0.0	0.0	5.6	5.6
Recreation	913	10.4	100.0	0.0	0.0	58.2	3.0	1.0	1.4	36.5	38.9
Religious organizations	2,092	23.9	100.0	89.3	7.0	0.0	0.2	0.3	0.1	3.1	3.5
Social services and welfare	645	7.4	100.0	18.0	45.4	0.0	3.9	1.9	7.0	23.9	32.8
Work-related organizations	422	4.8	100.0	0.0	0.0	59.5	12.1	1.7	13.7	12.8	28.2
Total*	8,759	100.0	100.0	30.5	27.2	9.9	4.7	2.0	4.3	21.3	27.6

Source: See Table 4.1.

* Totals may not add because of rounding.

0.0 = Either zero or too small to tabulate.

TABLE 7.8
INDEPENDENT SECTOR: EMPLOYMENT BY SUBSECTOR AND COMPONENT,
1977, 1982, 1984, AND 1987
(Employment in Thousands)

SIC code	Subsector and component	1977		1982		1984		1987	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
80	Health services	2,458.7	44.5	3,074.9	47.0	3,116.3	46.7	3,367.0	45.6
805	Nursing and personal care facilities	206.4	3.7	288.2	4.4	309.2	4.6	347.8	4.7
806	Hospitals	2,121.1	38.4	2,593.7	39.6	2,575.6	38.6	2,664.8	36.1
808,809	Outpatient care and allied services	131.2	2.4	193.0	2.9	231.5	3.5	354.4	4.8
82,892	Education/research	1,279.7	23.2	1,442.9	22.1	1,483.5	22.2	1,666.3	22.5
821	Private elementary and secondary schools	427.7	7.7	527.9	8.1	547.7	8.2	565.5	7.7
822	Private colleges and universities	702.6	12.7	753.2	11.5	770.2	11.5	907.8	12.3
823,824, 829	Other(libraries, correspondence schools, and educational services n.e.c.)(a)	49.4	0.9	53.5	0.8	54.7	0.8	68.2	0.9
892	Noncommercial educational, scientific, and research organizations	100.0	1.8	108.3	1.7	110.9	1.7	124.8	1.7
866	Religious organizations	678.5	12.3	691.2	10.6	645.5	9.7	650.2	8.8
81,83	Social and legal services	715.1	13.0	921.4	14.1	986.9	14.8	1,196.2	16.2
81	Legal services	12.4	0.2	14.5	0.2	14.5	0.2	14.5	0.2
83	Social services	702.7	12.7	906.9	13.9	972.4	14.6	1,181.7	16.0
8321	Individual and family services	112.4	2.0	211.1	3.2	228.1	3.4	284.5	3.8
8331	Job training and related services	129.6	2.3	171.3	2.6	176.4	2.6	213.1	2.9
8351	Child day care services	141.3	2.6	149.7	2.3	159.7	2.4	200.9	2.7
8361	Residential care	141.5	2.6	172.4	2.6	196.0	2.9	253.5	3.4
8399	Social services n.e.c (a)	177.9	3.2	202.4	3.1	212.2	3.2	229.7	3.1
864	Civic, social, and fraternal organizations	305.4	5.5	305.1	4.7	328.3	4.9	366.3	5.0
483,792	Arts and culture								
84		65.7	1.2	89.1	1.4	98.2	1.5	121.7	1.6
483	Radio and TV broadcasting	9.6	0.2	11.6	0.2	11.6	0.2	19.0	0.3
792	Producers, orchestras and entertainers	27.2	0.5	41.6	0.6	44.5	0.7	54.3	0.7
84	Museums, botanical and zoological gardens	28.9	0.5	35.9	0.5	42.1	0.6	48.4	0.7
6732	Foundations	16.4	0.3	18.4	0.3	17.8	0.3	22.2	0.3
---	International activities (b)	---	---	---	---	---	---	---	---
	Total*	5,519.5	100.0	6,543.0	100.0	6,676.5	100.0	7,389.9	100.0

Sources: See Tables 7.1 and 7.2.

SIC = Standard Industrial Classification.

* Totals may not add because of rounding.

(a) n.e.c. = Not elsewhere classified.
(b) Agencies engaged in international activities are apt to be included in SIC 8399, Social services, n.e.c. or in SIC 6732, Foundations. Employment for international activities for 1984 and 1987 was estimated at about 6,500 (actual), and wages and salaries at about $0.1 billion.

TABLE 7.9
PERCENTAGES AND ANNUAL RATES OF CHANGE FOR SELECTED PERIODS IN THE EMPLOYMENT OF NONAGRICULTURAL AND INDEPENDENT SECTOR WAGE AND SALARY WORKERS, 1972-1987

Beginning year:	1972	1972	1977	1982	1972	1977	1982	1984	1977
Ending year:	1987	1977	1982	1987	1982	1987	1984	1987	1984
Number of Years:	15	5	5	5	10	10	2	3	7
Employment in two major sectors (a)									
Nonagricultural sector, total employment (1)									
Percentage change	138.9	111.9	108.6	114.2	121.6	124.1	105.5	108.3	114.5
Annual rate of change	2.2	2.3	1.7	2.7	2.0	2.2	2.7	2.7	2.0
Independent sector, total employment (2)									
Percentage change	161.5	120.6	118.5	113.0	143.0	133.9	102.1	110.7	121.0
Annual rate of change	3.2	3.8	3.5	2.5	3.6	3.0	1.0	3.4	2.7
Employment in subsectors of independent sector									
Health services (3)									
Percentage change	174.4	127.3	125.1	109.5	159.2	136.9	101.3	108.1	126.7
Annual rate of change	3.8	5.0	4.6	1.8	4.8	3.2	0.7	2.6	4.0
Hospitals (4)									
Percentage change	154.4	124.5	122.3	102.7	152.2	125.7	99.3	103.5	121.5
Annual rate of change	3.0	4.5	4.1	0.5	4.3	2.3	-0.3	1.2	2.8
Education/research (5)									
Percentage change	142.8	109.7	112.7	115.5	123.7	130.1	102.8	112.3	115.9
Annual rate of change	2.4	1.9	2.4	2.9	2.1	2.7	1.4	3.9	2.1
Colleges and universities (6)									
Percentage change	142.5	110.4	107.1	120.6	118.2	129.2	102.3	117.9	109.5
Annual rate of change	2.4	2.0	1.4	3.8	1.7	2.6	1.1	5.5	1.3
Religious organizations (7)									
Percentage change	97.2	101.5	101.8	94.1	103.3	95.7	93.5	100.6	95.1
Annual rate of change	0.2	0.3	0.3	-1.2	0.3	0.4	-3.4	0.2	-0.7
Social and legal services (8)									
Percentage change	256.1	153.1	128.8	129.9	197.2	167.3	107.2	121.2	138.0
Annual rate of change	6.5	8.9	5.2	5.4	7.0	5.3	3.5	6.6	4.7
Civic, social, and fraternal organizations (9)									
Percentage change	131.7	109.7	100.0	120.0	109.7	120.0	107.5	111.6	107.5
Annual rate of change	1.9	1.9	0.0	3.7	0.9	1.8	3.7	3.7	1.0
Arts and culture, including public television and radio (10)									
Percentage change	234.6	126.9	134.9	137.1	171.2	184.9	110.1	124.5	148.5
Annual rate of change	5.8	4.9	6.2	6.5	5.5	6.3	4.9	7.5	5.8

Sources: See Tables 7.1 and 7.8.

(a) The employment estimates for 1972 in thousands are as follows: (1) 73,675; (2) 4,576; (3) 1,931; (4) 1,704; (5) 1,167 (6) 637; (7) 669; (8) 467; (9) 278; (10) 59.

TABLE 7.10
INDEPENDENT SECTOR: NUMBER OF EMPLOYEES ON NONAGRICULTURAL PAYROLLS AND THEIR TOTAL WAGES AND SALARIES BY EMPLOYMENT UNIVERSE, 1977, 1982, 1984, AND 1987
(Total Wages and Salaries in Billions of Dollars and Employment in Thousands)

Nonagricultural employees	Employment		Total wages and salaries		Annual average wages and salaries: Column (3) divided by column (1)		Alternative wage and salary bases	
	Number	Percent	Amount	Percent	Dollars	All=100	a	b
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1987								
All	102,310	100.0	$2,168.6	100.0	$21,196	100.0	NA	NA
All except in nonprofit entities	94,348	92.2	2,041.7	94.1	21,640	102.1	100.0	NA
All except in independent sector	94,920	92.8	2,052.6	94.7	21,625	102.0	NA	100.0
In nonprofit entities	7,962	7.8	126.9	5.9	15,938	75.2	73.7	NA
In independent sector	7,390	7.2	116.0	5.3	15,697	74.1	NA	72.6
1984								
All	94,461	100.0	1,761.8	100.0	18,651	100.0	NA	NA
All except in nonprofit entities	87,276	92.4	1,661.4	94.3	19,036	102.1	100.0	NA
All except in independent sector	87,784	92.9	1,670.2	94.8	19,026	102.0	NA	100.0
In nonprofit entities	7,185	7.6	100.4	5.7	13,974	74.9	73.4	NA
In independent sector	6,677	7.1	91.6	5.2	13,719	73.6	NA	72.1
1982								
All	89,566	100.0	1,504.9	100.0	16,802	100.0	NA	NA
All except in nonprofit entities	82,514	92.1	1,416.2	94.1	17,163	102.1	100.1	NA
All except in independent sector	83,023	92.7	1,424.2	94.6	17,154	102.1	NA	100.0
In nonprofit entities	7,052	7.9	88.7	5.9	12,578	74.9	73.3	NA
In independent sector	6,543	7.3	80.7	5.4	12,334	73.4	NA	71.9
1977								
All	82,471	100.0	942.9	100.0	11,433	100.0	NA	NA
All except in nonprofit entities	76,480	92.7	891.1	94.5	11,651	101.9	100.0	NA
All except in independent sector	76,951	93.3	896.2	95.0	11,646	101.9	NA	100.0
In nonprofit entities	5,991	7.3	51.8	5.5	8,646	75.6	74.2	NA
In independent sector	5,520	6.7	46.7	5.0	8,460	74.0	NA	72.7

Sources: Bureau of Economic Analysis, SURVEY OF CURRENT BUSINESS, various issues, and Tables 7.1 and 7.2.

NA = Not applicable.

TABLE 7.11
NONAGRICULTURAL PAYROLLS: WAGES AND SALARIES OF EMPLOYEES BY EMPLOYMENT UNIVERSE, 1977, 1982, 1984, AND 1987
(In Billions of Dollars)

	1977		1982		1984		1987	
Employment universe	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Other than nonprofit organizations	$891.1	94.5	$1,416.2	94.1	$1,661.4	94.3	2,041.7	94.1
Nonprofit organizations	51.8	5.5	88.7	5.9	100.4	5.7	126.9	5.9
Independent sector	46.7	5.0	80.7	5.4	91.6	5.2	116.0	5.3
Other nonprofit organizations	5.1	0.5	8.0	0.5	8.8	0.5	10.9	0.5
Business associations	0.9	0.1	1.5	0.1	1.7	0.1	2.2	0.1
Professional membership organizations	0.4	---	0.6	---	0.8	---	1.0	0.0
Labor unions and similar organizations	1.7	0.2	2.6	0.2	2.7	0.2	3.0	0.1
Political and membership organizations n.e.c (a)	0.5	0.1	0.8	0.1	0.9	0.1	1.4	0.1
Hotels and other lodging places	0.1	---	0.2	---	0.2	---	0.2	0.0
Membership, sports and recreation clubs	0.7	0.1	1.1	0.1	1.2	0.1	1.4	0.1
Commercial research development and testing laboratories	0.6	0.1	1.0	0.1	1.1	0.1	1.2	0.1
Management consulting and public relations services	0.2	---	0.2	---	0.2	---	0.5	0.0
Total	$942.9	100.0	$1,504.9	100.0	$1,761.8	100.0	$2,168.6	100.0

Sources: See Tables 7.1 and 7.2.

(a) n.e.c. = Not elsewhere classified.

TABLE 7.12
INDEPENDENT SECTOR: WAGES AND SALARIES BY SUBSECTOR AND COMPONENT, 1977, 1982, 1984, AND 1987
(In Billions of Dollars)

		1977		1982		1984		1987	
CODE	Subsector and component	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
80	Health services	$22.8	49.0	$44.4	55.0	$49.6	54.1	$61.5	53.0
805	Nursing and personal care facilities	1.2	2.6	2.6	3.2	3.0	3.3	3.8	3.3
806	Hospitals	20.3	43.7	39.2	48.6	43.5	47.5	51.8	44.7
808,809	Outpatient care and allied facilities	1.3	2.8	2.6	3.2	3.1	3.4	5.9	5.1
82,892	Education/research	13.2	28.4	18.2	22.6	21.3	23.3	28.3	24.4
821	Private elementary and secondary schools	3.2	6.9	5.1	6.3	6.0	6.6	7.3	6.3
822	Private colleges and universities	8.3	17.8	10.3	12.8	12.2	13.3	16.7	14.4
823,824, 829	Other (libraries, correspondence schools, and educational services n.e.c.) (a)	0.4	0.9	0.5	0.6	0.5	0.5	1.0	0.9
892	Noncommercial educational, scientific, and research organizations	1.3	2.8	2.3	2.9	2.6	2.8	3.3	2.8
866	Religious organizations	4.1	8.8	6.8	8.4	7.3	8.0	7.5	6.5
81,83	Social and legal services	4.3	9.2	7.8	9.7	9.4	10.3	13.1	11.3
	Legal services	0.2	0.4	0.3	0.4	0.3	0.3	0.3	0.3
	Social services	4.1	8.8	7.5	9.3	9.1	9.9	12.8	11.0
	Individual and family services	0.7	1.5	1.9	2.4	2.3	2.5	3.4	2.9
	Job training and related services	0.5	1.1	0.9	1.1	1.1	1.2	1.5	1.3
	Child day care services	0.7	1.5	1.0	1.2	1.2	1.3	1.7	1.5
	Residential care	0.9	1.9	1.5	1.9	1.9	2.1	2.9	2.5
	Social services n.e.c. (a)	1.3	2.8	2.2	2.7	2.6	2.8	3.3	2.8
864	Civic, social, and fraternal organizations	1.5	3.2	2.1	2.6	2.5	2.7	3.2	2.8
483,792	Arts and culture								
84		0.6	1.3	1.1	1.4	1.2	1.3	2.0	1.7
483	Radio and TV broadcasting	0.1	0.2	0.2	0.2	0.2	0.2	0.4	0.3
792	Producers, orchestras and entertainers	0.3	0.6	0.5	0.6	0.5	0.5	0.9	0.8
84	Museums, botanical and zoological gardens	0.2	0.4	0.4	0.5	0.5	0.5	0.7	0.6
6732	Foundations	0.2	0.4	0.3	0.4	0.3	0.3	0.4	0.3
	International activities (b)	---	---	---	---	---	---	---	---
	Total	$46.5	100.0	$80.7	100.0	$91.6	100.0	$116.0	100.0

Sources: See Tables 7.1 and 7.2.

--- = Not available.

(a) n.e.c. = not elsewhere classified.
(b) Agencies engaged in international activities are apt to be included in SIC 8399, Social services, nec, or in SIC 6732, Foundations. Employment for International activities for 1984 and 1987 was estimated at about 6,500 (actual), and wages and salaries at about $0.1 billion.

TABLE 7.13
NUMBER AND PERCENT OF NEW DOCTORATES WITH DEFINITE EMPLOYMENT PLANS IN THE UNITED STATES BY FIELD OF STUDY AND SECTOR, 1977, 1983, 1985, AND 1987

Field of study and employment sector (a)	1977	1983	1985	1987
All fields (number)	15,128	13,873	13,393	12,891
	Percentages			
All fields				
Colleges and universities	58.8	51.8	50.7	52.0
Elementary and secondary schools	8.9	10.3	10.0	10.2
Nonprofit organizations	6.0	7.2	7.6	7.6
Industry	12.0	17.3	18.0	17.1
Government	12.9	10.8	11.3	10.4
Social and behavioral sciences				
Colleges and universities	63.9	52.6	51.3	49.6
Elementary and secondary schools	2.9	3.5	3.6	3.5
Nonprofit organizations	10.3	14.1	15.3	15.6
Industry	4.5	9.3	9.7	11.0
Government	16.0	15.1	15.1	14.0
Natural sciences				
Colleges and universities	50.0	41.3	42.0	40.3
Elementary and secondary schools	0.6	0.3	0.5	0.2
Nonprofit organizations	2.2	2.6	2.4	3.4
Industry	29.8	41.3	41.7	41.0
Government	16.5	13.3	12.7	14.7
Education				
Colleges and universities	54.5	45.0	42.8	45.0
Elementary and secondary schools	25.6	31.0	31.1	32.7
Nonprofit organizations	5.4	6.6	6.6	6.9
Industry	1.5	4.1	4.2	3.1
Government	11.7	10.4	12.8	9.9

Source: National Center for Education Statistics, THE CONDITION OF EDUCATION 1989, Volume 2, Post Secondary Education.

(a) Self-employment and other or unknown employment is not shown; therefore, percentages do not add to 100.0.

TABLE 8.1
INDEPENDENT SECTOR: SOURCES AND DISPOSITION OF ANNUAL FUNDS
BY SUBSECTOR 1977, 1982, 1984, AND 1987
(In Billions of Dollars)

		Annual sources of funds									Disposition		
		Private contributions	Payments			Other receipts							
SIC code	Subsector	Total	Private sector	Government sector	Total	Endowment, investment income	Church	Other	Total	Total funds (a)	Current operating expenditures (b)	Construction and capital improvements	Other, including change in holding of funds (c)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	1987												
80	Health services	$10.5	$78.3	$54.8	$133.1	$1.7	$8.2	$2.8	$12.7	$156.3	$134.2	$7.9	$14.2
82,892	Education/research	8.3	38.7	12.8	51.5	4.0	4.3	1.9	10.2	70.0	62.3	4.9	2.8
866	Religious organizations (d)	43.6	3.1	---	3.1	0.9	-13.0	3.8	-8.3	38.4	21.8	1.4	15.2
83,81	Social and legal services	11.3	4.0	12.1	16.1	0.9	0.3	0.6	1.8	29.2	28.4	0.6	0.2
864	Civic, social, and fraternal organizations	3.1	1.2	4.5	5.7	0.1	0.1	0.4	0.6	9.4	8.6	0.1	0.7
483,792, 84	Arts and culture	6.3	1.1	1.2	2.3	0.4	0.1	0.8	1.3	9.9	5.2	0.1	4.6
6732	Foundations (e)	-5.5	3.8	---	3.8	7.7	---	---	7.7	6.0	1.0	---	5.0
	International activities (f)	(1.8)	(---)	(0.9)	(0.9)	(---)	(---)	(0.6)	(0.6)	(3.3)	(3.1)	(---)	(0.2)
	Unallocated (g)	8.0	---	---	---	---	---	---	---	8.0	---	---	8.0
	Total*	$89.4	$126.4	$85.4	$211.8	$15.7	0.0	$10.3	$26.0	$327.2	$261.5	$15.0	$50.7
	1984												
80	Health services	$10.4	$60.8	$44.5	$105.3	$1.4	$7.0	$1.6	$10.0	$125.7	$104.7	$8.4	$12.6
82,892	Education/research	8.3	30.5	9.7	40.2	3.3	3.5	1.7	8.5	57.1	48.7	4.2	4.2
866	Religious organizations	35.6	---	---	---	1.3	-10.8	2.7	4.0	28.8	17.1	1.1	10.6
83,81	Social and legal services	8.1	2.8	9.6	12.4	0.7	0.2	0.4	1.3	21.8	20.3	0.6	0.9
864	Civic, social, and fraternal organizations	2.1	0.9	3.5	4.4	0.1	0.1	0.3	0.5	7.0	6.7	0.1	0.2
483,792, 84	Arts and culture	4.6	0.7	0.9	1.6	0.2	---	0.5	0.7	6.9	3.4	0.1	3.4
6732	Foundations	-4.2	3.4	---	3.4	7.0	---	---	7.0	6.2	0.6	---	5.6
	International activities	(---)	(---)	(---)	(---)	(---)	(---)	(---)	(---)	(---)	(---)	(---)	(---)
	Total*	$68.3	$95.7	$68.2	$163.9	$14.0	0.0	$7.2	$21.3	$253.5	$201.5	$14.5	$37.5

TABLE 8.1 (continued)

SIC code	Subsector	Annual sources of funds: Private contributions	Payments: Total	Payments: Private sector	Payments: Government sector	Other receipts: Total	Other receipts: Endowment, investment income	Other receipts: Church	Other receipts: Other	Total funds (a)	Disposition: Current operating expenditures (b)	Disposition: Construction and capital improvements	Disposition: Other, including change in holding of funds (c)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	1982												
80	Health services	$8.4	$51.5	$36.5	$88.0	$1.2	$5.6	$1.6	$8.4	$104.8	$88.6	$7.7	$8.5
82,892	Education/research	7.0	25.3	8.1	33.4	2.8	3.0	1.5	7.3	47.7	40.5	3.8	3.4
866	Religious organizations	28.1	---	---	---	1.0	-8.9	2.2	-5.7	22.4	16.0	0.8	5.6
83,81	Social and legal services	6.4	2.4	9.1	11.5	0.5	0.2	0.3	1.0	18.9	16.8	0.6	1.5
864	Civic, social, and fraternal organizations	1.7	0.8	2.9	3.7	0.1	0.1	0.2	0.4	5.8	5.6	0.1	0.1
483,792, 84	Arts and culture	5.0	0.6	0.8	1.4	0.2	---	0.5	0.7	7.1	2.9	0.1	4.1
6732	Foundations	-3.0	2.2	---	2.2	6.8	---	---	6.8	6.0	0.6	---	5.4
	International activities	(---)	(---)	(---)	(---)	(---)	(---)	(---)	(---)	(---)	(---)	(---)	(---)
	Total*	$55.8	$80.6	$57.4	$138.0	$12.6	0.0	$6.3	$18.9	$212.7	$171.0	$13.1	$28.6
	1977												
80	Health services	$5.0	$25.2	$16.6	$41.8	$0.6	$3.4	$0.5	$4.5	$51.3	$43.3	$4.4	$3.6
82,892	Education/research	4.0	14.5	5.0	19.5	1.5	1.7	0.7	3.9	27.4	23.7	2.1	1.6
866	Religious organizations	17.0	---	---	---	0.6	-5.3	1.3	-3.4	13.6	9.6	0.5	3.5
83,81	Social and legal services	3.7	1.1	6.3	7.4	0.3	0.1	0.2	0.6	11.6	8.5	0.3	2.8
864	Civic, social, and fraternal organizations	1.2	0.5	2.1	2.6	0.1	0.1	0.2	0.4	4.2	4.0	0.1	0.1
483,792, 84	Arts and culture	2.3	0.3	0.5	0.8	0.2	---	0.2	0.4	3.5	1.6	0.1	1.8
6732	Foundations	-1.9	2.5	---	2.5	2.0	---	---	2.0	2.6	0.4	---	2.2
	International activities	(---)	(---)	(---)	(---)	(---)	(---)	(---)	(---)	(---)	(---)	(---)	(---)
	Total*	$33.8	$41.6	$30.5	$72.1	$5.3	0.0	$3.1	$8.4	$114.2	$91.1	$7.5	$15.6

TABLE 8.1 (continued)

Sources: See notes for Table 8.1 at end of Chapter Eight.

SIC = Standard Industrial Classification.

--- = Less than $50 million or no entry is made because it does not apply to this subsector. Cells in parentheses indicate that agencies engaged in international activities are apt to be included in SIC 8399, Social services, n.e.c. or in SIC 6732, Foundations.

* Totals may not add because of rounding.

(a) Columns (1)+(4)+(8) or (10)+(11)+(12).
(b) Specific estimates for wages and salaries, the major component of operating expenditures, are shown in Table 7.12.
(c) "Other, including change in holding of funds," is a residual item representing the difference between total funds and the sum of current operating expenditures and capital construction and improvements. This residual item serves to balance the total support and the total disposition of this support for each subsector of the independent sector.
(d) Religious organizations both receive contributions and provide them to other organizations of the independent sector. To present net estimates for the independent sector and to estimate the sacerdotal activities of religious organizations, adjustments are made in the receipts for the religious organization that shows the amount of money subtracted for use on nonsacerdotal activities.
(e) Foundation contributions to the various subsectors of the independent sector are included in the rows in the private contributions column, which is why these contributions show up as a negative estimate for foundations. Estimates placed in the cells for payments from the private sector represent contributions to foundations. Such estimates are not included in column totals for private sector payments but are added to the totals for the private contributions column. Foundations essentially are tax-exempt financial institutions engaged in receiving, investing, and distributing funds to organizations of the independent sector, to government institutions such as public universities, and to individuals. In order to avoid counting both the receipt and the distribution of foundation funds in the overall assessment of the total funds for the independent sector, the net contribution of foundations to the independent sector is estimated by adding contribution of foundations to endowment and subtracting the grants of foundations to the independent sector from total receipts of foundations. For further details, see notes for Table 8.1 at the end of Chapter Eight.
(f) Estimates for international activities are from the Agency For International Development for private voluntary organizations (PVOs) registered with it. It is likely that PVOs' activities are included within other sectors. The parentheses indicate that the data are presented for information only and are not included in column totals.
(g) This category is included only for 1987, following procedural revisions introduced by the American Association of Fund-Raising Counsel Trust for Philanthropy, Inc.

TABLE 8.2
INDEPENDENT SECTOR: SOURCES AND DISPOSITION OF ANNUAL FUNDS BY SUBSECTOR, 1977, 1982, 1984, AND 1987
(In Percentages)

		Annual sources of funds									Disposition		
		Private contributions	Payments		Other receipts								
SIC code	Subsector	Total	Private sector	Government sector	Total	Endowment, investment income	Church	Other	Total	Total funds (a)	Current operating expenditures	Construction and capital improvements	Other, including change in holding of funds
	1987	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
80	Health services	6.7	50.1	35.1	85.2	1.1	5.2	1.8	8.1	100.0	85.9	5.1	9.1
82,892	Education/research	11.9	55.3	18.3	73.6	5.7	6.1	2.7	14.6	100.0	89.0	7.0	4.0
866	Religious organizations	113.5	8.1	0.0	8.1	2.3	-33.9	9.9	-21.6	100.0	56.8	3.6	39.6
83, 81	Social and legal services	38.7	13.7	41.4	55.1	3.1	1.0	2.1	6.2	100.0	97.3	2.1	0.7
864	Civic, social, and fraternal organizations	33.0	12.8	47.9	60.6	1.1	1.1	4.3	6.4	100.0	91.5	1.1	7.4
483,792 84	Arts and culture	63.6	11.1	12.1	23.2	4.0	1.0	8.1	13.1	100.0	52.5	1.0	46.5
6732	Foundations	-91.7	63.3	0.0	63.3	128.3	0.0	0.0	128.3	100.0	16.7	0.0	83.3
	International activities	54.6	---	27.3	27.3	---	---	18.2	18.2	100.0	93.9	---	6.1
	Unallocated	100.0	---	---	---	---	---	---	---	100.0	---	---	100.0
	Total	27.3	38.6	26.1	64.7	4.8	0.0	3.1	7.9	100.0	79.9	4.6	15.5
	1984												
80	Health services	8.3	48.4	35.4	83.8	1.1	5.6	1.3	8.0	100.0	83.3	6.7	10.0
82,892	Education/research	14.6	53.5	17.0	70.5	5.8	6.1	3.0	14.9	100.0	85.4	7.4	7.4
866	Religious organizations	123.6	0.0	0.0	0.0	4.5	-37.5	9.4	-23.6	100.0	59.4	3.8	36.8
83, 81	Social and legal services	37.2	12.8	44.0	56.9	3.2	0.9	1.8	6.0	100.0	93.1	2.8	4.1
864	Civic, social, and fraternal organizations	30.0	12.9	50.0	62.9	1.4	1.4	4.3	7.1	100.0	95.7	1.4	2.9
483,792 84	Arts and culture	66.7	10.1	13.0	23.2	2.9	0.0	7.2	10.1	100.0	49.3	1.4	49.3
6732	Foundations	-67.7	54.8	0.0	54.8	112.9	0.0	0.0	112.9	100.0	9.7	0.0	90.3
	International activities	---	---	---	---	---	---	---	---	---	---	---	---
	Total	26.9	37.8	26.9	64.7	5.5	0.0	2.8	8.4	100.0	79.5	5.7	14.8

TABLE 8.2 (continued)

SIC code	Subsector	Annual sources of funds: Private contributions	Payments: Private sector	Payments: Government sector	Payments: Total	Other receipts: Endowment, investment income	Other receipts: Church	Other receipts: Other	Other receipts: Total	Total funds (a)	Disposition: Current operating expenditures	Disposition: Construction and capital improvements	Disposition: Other, including change in holding of funds
	1982	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
80	Health services	8.0	49.1	34.8	84.0	1.1	5.3	1.5	8.0	100.0	84.5	7.3	8.1
82,892	Education/research	14.7	53.0	17.0	70.0	5.9	6.3	3.1	15.8	100.0	84.9	8.0	7.1
866	Religious organizations	125.4	0.0	0.0	0.0	4.5	-39.7	9.8	-25.4	100.0	71.4	3.6	25.0
83, 81	Social and legal services	33.9	12.7	48.1	60.8	2.6	1.1	1.6	5.3	100.0	88.9	3.2	7.9
864	Civic, social, and fraternal organizations	29.3	13.8	50.0	63.8	1.7	1.7	3.4	6.9	100.0	96.6	1.7	1.7
483,792 84	Arts and culture	70.4	8.5	11.3	19.7	2.8	0.0	7.0	9.9	100.0	40.8	1.4	57.7
6732	Foundations	-50.0	36.7	0.0	36.7	113.3	0.0	0.0	113.3	100.0	10.0	0.0	90.0
	International activities	---	---	---	---	---	---	---	---	---	---	---	---
	Total	26.2	37.9	27.0	64.9	5.9	0.0	3.0	8.9	100.0	80.4	6.2	13.4
	1977												
80	Health services	9.7	49.1	32.4	81.5	1.2	6.6	1.0	8.8	100.0	84.4	8.6	7.0
82,892	Education/research	14.6	52.9	18.2	71.2	5.5	6.2	2.6	14.2	100.0	86.5	7.7	5.8
866	Religious organizations	125.0	0.0	0.0	0.0	4.4	-39.0	9.6	-25.0	100.0	70.6	3.7	25.7
83, 81	Social and legal services	31.9	9.5	54.3	63.8	2.6	0.9	1.7	5.2	100.0	73.3	2.6	24.1
864	Civic, social, and fraternal organizations	28.6	11.9	50.0	61.9	2.4	2.4	4.8	9.5	100.0	95.2	2.4	2.4
483,792 84	Arts and culture	65.7	8.6	14.3	22.9	5.7	0.0	5.7	11.4	100.0	45.7	2.9	51.4
6732	Foundations	-73.1	96.2	0.0	96.2	76.9	0.0	0.0	76.9	100.0	15.4	0.0	84.6
	International activities	---	---	---	---	---	---	---	---	---	---	---	---
	Total	29.6	36.4	26.7	63.1	4.6	0.0	2.7	7.4	100.0	79.8	6.6	13.7

Sources: See Table 8.1.

SIC = Standard Industrial Classification

--- = Not available.

(a) Columns (1)+(4)+(8) or (10)+(11)+(12)

TABLE 8.3
INDEPENDENT SECTOR: TOTAL ANNUAL FUNDS BY SUBSECTOR,
1977, 1982, 1984, AND 1987
(In Billions of Dollars)

SIC code	Subsector	1977		1982		1984		1987		
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent including unallocated	Percent excluding unallocated
80	Health services	$51.3	44.9	$104.8	49.3	$125.7	49.6	$156.3	47.8	49.0
82,892	Education/research	27.4	24.0	47.7	22.4	57.1	22.5	70.0	21.4	21.9
866	Religious organizations	13.6	11.9	22.4	10.5	28.8	11.4	38.4	11.7	12.0
81,83	Social and legal services	11.6	10.2	18.9	8.9	21.8	8.6	29.2	8.9	9.1
864	Civic, social, and fraternal organizations	4.2	3.7	5.8	2.7	7.0	2.8	9.4	2.9	2.9
483,792, 84	Arts and culture	3.5	3.1	7.1	3.3	6.9	2.7	9.9	3.0	3.1
6732	Foundations	2.6	2.3	6.0	2.8	6.2	2.4	6.0	1.8	1.9
	International activities (a)	---	NA	---	NA	---	NA	(3.3)	NA	NA
	Unallocated	AD	AD	AD	AD	AD	AD	8.0	2.4	NA
	Total*	$114.2	100.0	$212.7	100.0	$253.5	100.0	$327.2	100.0	100.0

Sources: See Table 8.1.

SIC = Standard Industrial Classification

* Totals may not add because of rounding.

--- = Not available.

NA = Not applicable.

AD = All funds distributed among subsectors. The 1987 estimate, $8.0 billion, represents private contributions which were not distributed among the different subsectors of the independent sector.

(a) Agencies engaged in international activities are apt to be included in social and legal services or in SIC 6732, Foundations. The 1987 estimate in parentheses ($3.3 billion) is only for information.

TABLE 8.4
INDEPENDENT SECTOR: CURRENT OPERATING EXPENDITURES
BY SUBSECTOR, 1977, 1982, 1984, AND 1987
(in Billions of Dollars)

SIC		1977		1982		1984		1987	
code	Subsector and component	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
80	Health services	$43.3	47.5	$88.6	51.8	$104.7	52.0	$134.2	51.3
805	Nursing and personal care facilities	2.2	2.4	4.8	2.8	5.5	2.7	7.0	2.7
806	Hospitals	38.6	42.4	78.1	45.7	92.4	45.9	114.3	43.7
808,809	Outpatient care and allied services	2.5	2.7	5.7	3.3	6.8	3.4	12.9	4.9
82,892	Education/research	23.7	26.0	40.5	23.7	48.7	24.2	62.3	23.8
821	Private elementary and secondary schools	8.1	8.9	13.8	8.1	16.6	8.2	20.2	7.7
822	Private colleges and universities	11.9	13.1	20.6	12.0	25.1	12.5	32.0	12.2
823,824, 829	Other (libraries, correspondence schools and educational services n.e.c.)	0.8	0.9	1.2	0.7	1.2	0.6	2.3	0.9
892	Noncommercial educational, scientific and research organizations	2.9	3.2	4.9	2.9	5.8	2.9	7.8	3.0
866	Religious organizations	9.6	10.5	16.0	9.4	17.1	8.5	21.8	8.3
81,83	Social and legal services	8.5	9.3	16.8	9.8	20.3	10.1	28.4	10.9
81	Legal services	0.2	0.2	0.4	0.2	0.4	0.2	0.4	0.2
83	Social services	8.3	9.1	16.4	9.6	19.9	9.9	28.0	10.7
8321	Individual and family services	1.4	1.5	5.0	2.9	5.1	2.5	7.5	2.9
8331	Job training and related services	0.9	1.0	2.2	1.3	2.0	1.0	2.8	1.1
8351	Child day care centers	1.2	1.3	1.5	0.9	2.0	1.0	2.9	1.1
8361	Residential care	1.9	2.1	3.3	1.9	3.9	1.9	6.0	2.3
8399	Social services n.e.c.	2.9	3.2	4.4	2.6	6.9	3.4	8.8	3.4
864	Civic, social, and fraternal organizations	4.0	4.4	5.6	3.3	6.7	3.3	8.6	3.3
483,792	Arts and culture								
84		1.6	1.8	2.9	1.7	3.4	1.7	5.2	2.0
483	Radio and TV broadcasting	0.5	0.5	0.8	0.5	1.0	0.5	1.3	0.5
792	Producers, orchestras and entertainers	0.6	0.7	1.1	0.6	1.1	0.5	2.1	0.8
84	Museums, botanical and zoological gardens	0.5	0.5	1.0	0.6	1.3	0.6	1.8	0.7
6732	Foundations	0.4	0.4	0.6	0.4	0.6	0.3	1.0	0.4
	International activities	---	NA	---	NA	---	NA	(3.1)	NA
	Total	$91.1	100.0	$171.0	100.0	$201.5	100.0	$261.5	100.0

Sources: See Table 8.1; Rudney and Weitzman, "Significance of Employment and Earnings in the Philanthropic Sector, 1972–1982," and authors' estimates.
SIC = Standard Industrial Classification.
n.e.c. = Not elsewhere classified.
NA = Not applicable.
--- = Not available.
( ) Number in parentheses represents agencies engaged in international activities and is for information only.

TABLE 8.5
HEALTH SERVICES SUBSECTOR: CURRENT OPERATING EXPENDITURES, WAGES AND SALARIES, AND EMPLOYMENT, 1977, 1982, 1984, AND 1987
(In Billions of Dollars, Except Where Otherwise Indicated; Employment in Thousands)

SIC code	Subsector and component	Current operating expenditures (a)		Wages and salaries			Employment		Average annual wages and salaries		
		Amount	Percent	Amount	Percent	Percentage of current operating expenditures (b)	Number	Percent	Amount (actual)	Independent sector = 100	Health services = 100
	1987	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
805	Nursing and personal care facilities	$7.0	5.2	$3.8	6.2	54.3	347.8	10.3	$10,926	69.6	59.8
806	Hospitals	114.3	85.2	51.8	84.2	45.3	2,664.8	79.1	19,439	123.9	106.4
808,809	Outpatient care and allied services	12.9	9.6	5.9	9.6	45.7	354.4	10.5	16,648	106.1	91.1
80	Health services	$134.2	100.0	$61.5	100.0	45.8	3,367.0	100.0	$18,266	116.4	100.0
	Independent sector*	$261.5	NA	$116.0	NA	44.4	7,389.9	NA	$15,697	100.0	NA
	1984										
805	Nursing and personal care facilities	$5.5	5.3	$3.0	6.0	54.5	309.2	9.9	$9,702	70.7	61.0
806	Hospitals	92.4	88.3	43.5	87.7	47.1	2,575.6	82.6	16,889	123.1	106.1
808,809	Outpatient care and allied services	6.8	6.5	3.1	6.3	45.6	231.5	7.4	13,391	97.6	84.1
80	Health services	$104.7	100.0	$49.6	100.0	47.4	3,116.3	100.0	$15,916	116.0	100.0
	Independent sector*	$201.5	NA	$91.6	NA	45.5	6,676.5	NA	$13,719	100.0	NA
	1982										
805	Nursing and personal care facilities	$4.8	5.4	$2.6	5.9	54.2	288.2	9.4	$9,022	73.1	62.5
806	Hospitals	78.1	88.1	39.2	88.3	50.2	2,593.7	84.4	15,114	122.5	104.7
808,809	Outpatient care and allied services	5.7	6.4	2.6	5.9	45.6	193.0	6.3	13,472	109.2	93.3
80	Health services	$88.6	100.0	$44.4	100.0	50.1	3,074.9	100.0	$14,439	117.1	100.0
	Independent sector*	$171.0	NA	$80.7	NA	47.2	6,543.0	NA	$12,334	100.0	NA
	1977										
805	Nursing and personal care facilities	$2.2	5.1	$1.2	5.3	54.5	206.4	8.4	$5,814	68.7	62.7
806	Hospitals	38.6	89.1	20.3	89.0	52.6	2,121.1	86.3	9,571	113.1	103.2
808,809	Outpatient care and allied services	2.5	5.8	1.3	5.7	52.0	131.2	5.3	9,909	117.1	106.9
80	Health services	$43.3	100.0	$22.8	100.0	52.7	2,458.7	100.0	$9,273	109.6	100.0
	Independent sector*	$91.1	NA	$46.7	NA	51.3	5,519.5	NA	$8,461	100.0	NA

Sources: See Table 8.4, and U.S. Department of Commerce (Bureau of the Census), STATISTICAL ABSTRACT OF THE UNITED STATES, various editions.

SIC = Standard Industrial Classification.

* Totals may not add because of rounding.

NA = Not applicable.

(a) The difference between total current operating expenditures and wages and salaries are fringe benefits of employees and other current expenditures. Among fringe benefits are health and other types of insurance and contributions to retirement programs paid by employers. Other current expenditures include those for occupancy of the premises, utilities, telephone, postage, office and other supplies, printing, travel, and professional and other services.

(b) Column (3) divided by column (1)*100.

TABLE 8.6
EDUCATION AND RESEARCH SUBSECTOR: CURRENT OPERATING EXPENDITURES, WAGES AND SALARIES, AND EMPLOYMENT, 1977, 1982, 1984, AND 1987
(In Billions of Dollars, Except Where Otherwise Indicated; Employment in Thousands)

SIC code	Subsector and component	Current operating expenditures (a)		Wages and salaries			Employment		Average annual wages and salaries		
		Amount	Percent	Amount	Percent	Percentage of current operating expenditures (b)	Number	Percent	Amount (actual)	Independent sector = 100	Education research = 100
	1987	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
821	Private elementary and secondary schools	$20.2	32.4	$7.3	25.8	36.1	585.5	34.0	$12,909	82.2	76.0
822	Private colleges and universities	32.0	51.4	16.7	59.0	52.2	907.8	54.6	18,396	117.2	108.3
823,824, 829	Other(libraries, correspondence schools, and educational services n.e.c.)	2.3	3.7	1.0	3.5	43.5	68.2	4.1	14,663	93.4	86.3
892	Noncommercial educational, scientific, and research organizations (c)	7.8	12.5	3.3	11.7	42.3	124.8	7.5	26,442	168.5	155.7
82, 892	Education/research	$62.3	100.0	$28.3	100.0	45.4	1,663.3	100.0	$16,984	108.2	100.0
	Independent sector*	$261.5	NA	$116.0	NA	44.4	7,389.9	NA	$15,697	100.0	NA
	1984										
821	Private elementary and secondary schools	$16.6	34.1	$6.0	28.2	36.1	547.7	36.9	$10,955	79.9	76.3
822	Private colleges and universities	25.1	51.5	12.2	57.3	48.6	770.2	51.9	15,840	115.5	110.3
823,824, 829	Other(libraries, correspondence schools, and educational services n.e.c.)	1.2	2.5	0.5	2.3	41.7	54.7	3.7	9,141	66.6	63.7
892	Noncommercial educational, scientific, and research organizations (c)	5.8	11.9	2.6	12.2	44.8	110.9	7.5	23,445	170.9	163.3
82, 892	Education/research	$48.7	100.0	$21.3	100.0	43.7	1,483.5	100.0	$14,358	104.7	100.0
	Independent sector*	$201.5	NA	$91.6	NA	45.5	6,676.5	NA	$13,719	100.0	NA
	1982										
821	Private elementary and secondary schools	$13.8	34.1	$5.1	28.0	37.0	527.9	36.6	$9,661	78.3	76.6
822	Private colleges and universities	20.6	50.9	10.3	56.6	50.0	753.2	52.2	13,675	110.9	108.4
823,824, 829	Other(libraries, correspondence schools, and educational services n.e.c.)	1.2	3.0	0.5	2.7	41.7	53.5	3.7	9,346	75.8	74.1
892	Noncommercial educational, scientific, and research organizations (c)	4.9	12.1	2.3	12.6	46.9	108.3	7.5	21,237	172.2	168.4
82, 892	Education/research	$40.5	100.0	$18.2	100.0	44.9	1,442.9	100.0	$12,613	102.3	100.0
	Independent sector*	$171.0	NA	$80.7	NA	47.2	6,543.0	NA	$12,334	100.0	NA

TABLE 8.6 (continued)

SIC code	Subsector and component	Current operating expenditures (a) Amount	Current operating expenditures (a) Percent	Wages and salaries Amount	Wages and salaries Percent	Percentage of current operating expenditures (b)	Employment Number	Employment Percent	Average annual wages and salaries Amount (actual)	Average annual wages and salaries Independent sector = 100	Average annual wages and salaries Education research = 100
	1977	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
821	Private elementary and secondary schools	$8.1	34.2	$3.2	24.2	39.5	427.7	33.4	$7,482	88.4	72.5
822	Private colleges and universities	11.9	50.2	8.3	62 9	69.7	702.6	54.9	11,813	139.6	114.5
823,824, 829	Other(libraries, correspondence schools, and educational services n.e.c.)	0.8	3.4	0.4	3.0	50.0	49.4	3.9	8,097	95.7	78.5
892	Noncommercial educational, scientific, and research organizations (c)	2.9	12.2	1.3	9.8	44.8	100.0	7.8	13,000	153.6	126.0
82, 892	Education/research	$23.7	100.0	$13.2	100.0	55.7	1,279.7	100.0	$10,315	121.9	100.0
	Independent sector*	$91.1	NA	$46.7	NA	51.3	5,519.5	NA	$8,461	100.0	NA

Sources: U.S. Department of Education (National Center for Education Statistics), DIGEST OF EDUCATION STATISTICS, various editions, and FINANCIAL STATISTICS OF INSTITUTIONS OF HIGHER EDCATIONS, various editions; NON-PROFIT SERVICE ORGANIZATIONS: 1 as assembled by the National Center for Charitable Statistics; U.S. Department of Commerce (Bureau of the Census), STATISTICAL ABSTRACT OF THE UNITED STATES, various editions; U.S. Department of Labor (Bureau of Labor Statistics), EMPLOYMENT AND EARNINGS, various editions, and unpublished materials; Rudney and Weitzman, "Significance of Employment and Earnings in the Philanthropic Sector, 1972–1982.

SIC = Standard Industrial Classification.

n.e.c. = Not elsewhere classified.

* Totals may not add because of rounding.

NA = Not applicable.

(a) The difference between total current and operating expenditures and wages and salaries are fringe benefits of employees and other current expenditures. Among fringe benefits are health and other types of insurance and contributions to retirement programs paid by employers. Other current expenditures include those for occupancy of the premises, utilities, telephone, postage, office and other supplies, printing, travel, and professional and other serives.

(b) Column (3) divided by column (1)*100.

(c) Among the research organizations included here are the Carnegie Institute, the National Bureau of Economic Research, the Brookings Institution, the American Cancer Society, and the Multiple Sclerosis Society.

TABLE 8.7
RELIGION SUBSECTOR: CURRENT OPERATING EXPENDITURES, AND WAGES AND SALARIES, 1977, 1982, 1984, AND 1987
(In Billions of Dollars, Except Where Otherwise Indicated; Employment in Thousands)

SIC code	Subsector	Current operating expenditures (a)	Wages and salaries		Employment	Average annual wage and salaries	
		Amount	Amount	Percentage of current operating expenditures	Number	Amount (actual)	Independent sector = 100
	1987						
8661	Religious organizations	$21.8	$7.5	34.4	650.2	$11,535	73.5
	Independent sector	$261.5	$116.0	44.4	7,389.9	$15,697	100.0
	1984						
8661	Religious organizations	$17.1	$7.3	42.7	645.5	$11,309	82.4
	Independent sector	$201.5	$91.6	45.5	6,676.5	$13,719	100.0
	1982						
8661	Religious organizations	$16.0	$6.8	42.5	691.2	$9,838	79.8
	Independent sector	$171.0	$80.7	47.2	6,543.0	$12,334	100.0
	1977						
8661	Religious organizations	$9.6	$4.1	42.7	678.5	$6,043	71.4
	Independent sector	91.1	$46.7	51.3	5,519.5	$8,461	100.0

Sources: See Tables 7.8, 7.12, and 8.1.

SIC = Standard Industrial Classification

(a) The difference between total current operating expenditures and wages and salaries are fringe benefits of employees and other current expenditures. Among fringe benefits are health and other types of insurance and contributions to retirement programs paid by employers. Other current expenditures include those for occupancy of the premises, utilities, telephone, postage, office and other supplies, printing, travel, and professional and other services.

TABLE 8.8
DISTRIBUTION OF SUPPORT FOR OR SERVICES IN SELECTED ACTIVITIES, BY NUMBER AND PERCENTAGE OF CONGREGATIONS, CIRCA 1987

Areas of activity	Number of congregations	Percentage of congregations
Human services	255,640	86.9
Day care (preschool)	90,763	30.8
Family counseling	232,960	79.2
Housing for senior citizens	54,755	18.6
Housing/shelter for homeless	95,380	32.4
Meal services	113,138	38.4
Recreation/camp programs/other youth programs	231,492	78.7
International	230,923	78.5
Support/promotion of education abroad	145,833	49.6
Support/promotion of health abroad	126,315	42.9
Promotion of friendly relations including exchange programs	126,538	43.0
Refugee-related programs	104,305	35.4
Relief abroad	210,215	71.4
Public/societal benefit	205,413	69.8
Civil rights and social justice	123,463	42.0
Community development	134,061	45.6
Family planning/abortion	87,711	29.5
Right-to-life	137,832	46.8
Health	199,002	67.6
Institutional care (hospitals, clinics, nursing homes, hospices)	165,455	56.2
Programmatic assistance for mentally retarded and physically disabled persons, crisis counseling hotlines, etc.	130,182	44.2
Public education on diseases	102,980	35.0
Arts and culture	125,087	42.5
Programs for historic preservation, choral singing (other than church choir), instrumental groups, dance groups, theater, etc.	125,087	42.5
Education	112,433	38.2
Elementary education	110,675	37.6
Secondary education	94,500	32.1
Environment	79,102	26.9
Improvement of environment quality, beautification of urban areas, etc.	79,102	26.9

Source: Hodgkinson, Weitzman, Kirsch, and The Gallup Organization, Inc., FROM BELIEF TO COMMITMENT: THE ACTIVITIES AND FINANCES OF RELIGIOUS CONGREGATIONS IN THE UNITED STATES. INDEPENDENT SECTOR, 1988.

Note: Congregations could give multiple responses.

Question: We are interested in learning about your congregation's activities and programs. I am going to read a list of activities and programs; please indicate whether or not your congregation participates.

TABLE 8.9
NUMBER OF PERSONS PER MONTH BY CATEGORY AND THEIR HOURS ASSOCIATED WITH CARRYING OUT THE ACTIVITIES OF RELIGIOUS CONGREGATIONS, CIRCA 1987
(Numbers of Persons and Hours in Thousands, Except Averages Which are in Actual Units)

Size of congregation(a)	Persons						Average persons per congregation	Hours		Average hours per month
	All		Paid		Volunteers			All		
	Number	Percent	Number	Percent	Number	Percent		Number	Percent	
Total*	12,236	100.0	1,592	100.0	10,643	100.0	42.7	301,454	100.0	24.6
Clergy	688	5.6	435	27.3	253	2.4	2.4	118,544	39.3	172.2
Other than clergy	11,547	94.4	1,157	72.7	10,390	97.6	40.2	182,910	60.7	15.8
Paid employees	1,157	9.5	1,157	72.7	NA	NA	4.0	76,011	25.2	65.7
Full-time	352	2.9	352	22.1	NA	NA	1.2	---	---	---
Part-time	499	4.1	499	31.3	NA	NA	1.7	---	---	---
Nominally paid	306	2.5	306	19.2	NA	NA	1.1	---	---	---
Volunteers	10,390	84.9	NA	NA	10,390	97.6	36.2	106,899	35.5	10.3
Small	1,348	100.0	150	100.0	1,199	100.0	22.4	32,934	100.0	24.4
Clergy	120	8.9	58	38.7	61	5.1	2.0	17,725	53.8	148.3
Other than clergy	1,230	91.2	92	61.3	1,138	94.9	20.4	15,209	46.2	12.4
Paid employees	92	6.8	92	61.3	NA	NA	1.5	4,205	12.8	46.1
Full-time	22	1.6	22	14.7	NA	NA	0.4	---	---	---
Part-time	39	2.9	39	26.0	NA	NA	0.6	---	---	---
Nominally paid	31	2.3	31	20.7	NA	NA	0.5	---	---	---
Volunteers	1,138	84.4	NA	NA	1,138	94.9	18.9	11,004	33.4	9.7
Medium	4,841	100.0	553	100.0	4,288	100.0	39.1	110,123	100.0	22.7
Clergy	279	5.8	172	31.1	107	2.5	2.3	48,218	43.8	173.0
Other than clergy	4,562	94.2	381	68.9	4,181	97.5	36.9	61,905	56.2	13.6
Paid employees	381	7.9	381	68.9	NA	NA	3.1	19,753	17.9	51.8
Full-time	79	1.6	79	14.3	NA	NA	0.6	---	---	---
Part-time	199	4.1	199	36.0	NA	NA	1.6	---	---	---
Nominally paid	104	2.1	104	18.8	NA	NA	0.8	---	---	---
Volunteers	4,181	86.4	NA	NA	4,181	97.5	33.8	42,152	38.3	10.1
Large	6,046	100.0	889	100.0	5,157	100.0	58.9	158,397	100.0	26.2
Clergy	290	4.8	205	23.1	85	1.6	2.8	52,601	33.2	181.3
Other than clergy	5,756	95.2	684	76.9	5,072	98.4	56.1	105,796	66.8	18.4
Paid employees	684	11.3	684	76.9	NA	NA	6.7	52,053	32.9	76.1
Full-time	251	4.2	251	28.2	NA	NA	2.4	---	---	---
Part-time	261	4.3	261	29.4	NA	NA	2.5	---	---	---
Nominally paid	172	2.8	172	19.3	NA	NA	1.7	---	---	---
Volunteers	5,072	83.9	NA	NA	5,072	98.4	49.4	53,743	33.9	10.6

Source: See Table 8.8.

* Totals may not add because of rounding.

NA = Not applicable.

--- = Not available.

(a) Small congregations are those with fewer than 100 members or nonmembers; medium-size congregations are between 100 and 399 members; large congregations have 400 or more members.

TABLE 8.10
TOTAL HOURS PERFORMED PER MONTH FOR CONGREGATIONS BY ACTIVITIES, BY CLERGY, PAID EMPLOYEES AND VOLUNTEERS OTHER THAN CLERGY, RANKED BY TOTAL HOURS IN MAJOR ACTIVITY AREAS, CIRCA 1987
(In Thousands of Hours)

Areas of activity	All persons		Clergy (paid and volunteer)		Paid employees other than clergy		Volunteers other than clergy	
	Hours	Percent	Hours	Percent	Hours	Percent	Hours	Percent
Religious ministry/education	176,136	58.4	80,926	68.3	39,230	51.6	55,890	52.3
Other activities	125,318	41.6	37,618	31.7	36,691	48.3	51,009	47.7
Education	43,485	14.4	11,234	9.5	13,445	17.7	18,806	17.6
Human services/welfare	28,138	9.3	8,641	7.3	6,685	8.8	12,812	12.0
Health	17,311	5.7	8,281	7.0	1,686	2.2	7,344	6.9
Public/societal benefit	10,069	3.3	4,337	3.7	876	1.2	4,856	4.5
Arts and culture	9,744	3.2	1,823	1.5	1,640	2.2	6,281	5.9
International	9,378	3.1	3,383	2.9	1,074	1.4	4,921	4.6
Environment	4,377	1.5	2,369	2.0	592	0.8	1,416	1.3
Error of closure (a) (associated with other activities)	(2,816)	(1.2)	(-2,450)	(-2.2)	(10,693)	(14.0)	(-5,427)	(-5.1)
Total	301,454	100.0	118,544	100.0	76,011	100.0	106,899	100.0
Number of persons	12,235,597	NA	688,230	NA	1,156,935	NA	10,390,432	NA
Average hours per person	24.6	NA	172.2	NA	65.7	NA	10.3	NA

Source: See Table 8.8.

NA = Not applicable.

(a) The estimates of total person hours performed per month for congregations and further classified by eight specified activities were developed by obtaining separate employment estimates for clergy (paid and volunteer), all paid employees (full-time, part-time, and nominally paid), and volunteers other than clergy. Accompanying average hours performed per month for each employment category were then estimated and multiplied by the corresponding employment estimates. These hours were then distributed among the eight activities and employment categories based on percentage estimates of the time spent on each activity. For activities other than religious ministry/education, the control total estimate is 125,318,000 performed per month. For all persons, the estimates derived by summing individual estimates for each activity is 122,502,000 hours performed per month, or an error of closure of 2,816,000 hours (125,318,000 minus 122,502,000). However this estmiate is the result of the hour summations being higher for clergy and volunteers other than clergy compared with their control total and lower for all paid employees other than clergy. For clergy, it is 2,450,000 hours and for volunteers other than clergy 5,427,000 hours while for all paid employees other than clergy the shortfall is 10,693,000 hours.

TABLE 8.11
TOTAL REVENUES OF CONGREGATIONS BY SIZE OF CONGREGATION, 1986
(In Millions of Dollars)

Source of revenue	Size of congregation				Percentage distribution			
	Total	Small	Medium	Large	Total	Small	Medium	Large
Number of congregations	286,811	60,300	123,832	102,679	NA	NA	NA	NA
Individual giving	$40,400.3	$2,803.2	$9,905.3	$27,691.8	81.5	82.8	77.3	83.0
Bequests	1,372.9	143.8	288.9	940.2	2.8	4.2	2.3	2.8
From religious denominational organizations	277.8	73.8	81.6	122.4	0.6	2.2	0.6	0.4
Dues, fees, and charges for services	2,479.3	239.6	381.5	1,858.2	5.0	7.1	3.0	5.6
Sale of products/literature	501.7	10.5	81.2	410.0	1.0	0.3	0.6	1.2
Endowment or investment income	922.7	44.1	242.1	636.5	1.9	1.3	1.9	1.9
Miscellaneous	3,616.0	70.5	1,835.6	1,709.9	7.3	2.1	14.3	5.1
Total revenues (a)	$49,570.7	$3,385.5	$12,816.2	$33,369.0	100.0	100.0	100.0	100.0

Source: See Table 8.8.

NA = Not applicable

(a) The total number of congregations in the universe for the survey is 294,271 of which 286,811 are identified by size. If it is assumed that the unidentified congregations by size are similar to the identified ones, then total revenues are $50,859.5 million (49,570.7 x 1.026).

TABLE 8.12
TOTAL EXPENDITURES OF CONGREGATIONS BY SIZE OF CONGREGATION, 1986
(In Millions of Dollars)

	Total			Small			Medium			Large		
Type of expenditure	Amount	Percent	Individual category	Amount	Percent	Individual category	Amount	Percent	Individual category	Amount	Percent	Individual category
Current operating expenditures	$35,689.4	74.2	100.0	$2,352.7	72.2	100.0	$8,146.8	72.2	100.0	$25,190.9	75.1	100.0
Wages and salaries	14,482.0	30.1	40.6	970.8	29.8	41.3	3,663.5	32.5	45.0	9,847.7	29.4	39.1
Fringe benefits	4,074.2	8.5	11.4	434.5	13.3	18.5	1,074.6	9.5	13.2	2,566.1	7.7	10.2
Supplies, services and other costs associated with occupancy	9,471.9	19.7	26.5	584.7	17.9	24.9	2,264.3	20.1	27.8	6,622.9	19.8	26.3
Other supplies and services	7,661.3	15.9	21.5	362.7	11.1	15.4	1,144.4	10.1	14.0	6,154.2	18.4	24.4
Donations	8,352.0	17.4	100.0	701.5	21.5	100.0	2,285.1	20.2	100.0	5,365.4	16.0	100.0
Within denomination	5,465.5	11.4	65.4	346.7	10.6	49.4	1,466.2	13.0	64.2	3,652.6	10.9	68.1
To other organizations	1,896.6	3.9	22.7	165.2	5.1	23.5	512.6	4.5	22.4	1,218.8	3.6	22.7
Direct assistance to individuals	989.9	2.1	11.9	189.6	5.8	27.0	306.3	2.7	13.4	494.0	1.5	9.2
Construction, capital improvements and acquisition of real property	4,035.3	8.4	100.0	203.7	6.3	100.0	857.3	7.6	100.0	2,974.3	8.9	100.0
Total (a)	$48,076.7	100.0	NA	$3,257.9	100.0	NA	$11,289.2	100.0	NA	$33,530.6	100.0	NA

Source: See Table 8.8.

NA = Not applicable.

(a) Total number of congregations in universe for the survey os 294,271, of which 286,811 identified by sizes. If it is assumed that the unidentified congregations by size are similar to the identified ones, then total expenditures are $49,326.7 million (48,076.7 x 1.026). Construction, capital improvements and acquisition of real property was assumed to be one-half of the mean, shown for each size of congregation. This assumption was based on the hypothesis that congregations do not have capital expenditures each year.

TABLE 8.13
ANNUAL CURRENT OPERATING EXPENDITURES OF CONGREGATIONS, INCLUDING ASSIGNED VALUES FOR VOLUNTEERS, PRORATED AMONG ACTIVITIES AND PERSONS PERFORMING THEM
(In Millions of Dollars)

Current operating expenditures and activities	All		Current operating expenditures prorated to persons performing activities					
			Clergy		Employees		Volunteers	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Total current operating expenditures	$48,748.8 *	100.0	$19,158.5	100.0	$12,284.4	100.0	$17,305.2	100.0
Paid expenditures	35,690.4	73.2	17,302.9	90.3	12,284.4	100.0	6,102.4	35.3
Assigned value for volunteers	13,058.4	26.8	1,855.6	9.7	NA	NA	11,202.8	64.7
Religious ministry/education	28,483.2	58.4	13,084.8	68.3	6,350.4	51.7	9,050.4	52.3
Other activities	20,265.6	41.6	6,493.2	33.9	4,213.2	34.3	9,135.6	52.8
Education	7,032.0	14.4	1,820.4	9.5	2,174.4	17.7	3,045.6	17.6
Human services/welfare	4,550.4	9.3	1,398.0	7.3	1,081.2	8.8	2,076.0	12.0
Health	2,799.6	5.7	1,340.4	7.0	270.0	2.2	1,194.0	6.9
Public/societal benefit	1,628.4	3.3	709.2	3.7	147.6	1.2	778.8	4.5
Arts and culture	1,575.6	3.2	286.8	1.5	270.0	2.2	1,021.2	5.9
International	1,516.8	3.1	555.6	2.9	171.6	1.4	795.6	4.6
Environment	708.0	1.5	382.8	2.0	98.4	0.8	224.4	1.3
Error of closure (associated with other activities)	(+454.8)	(+1.2)	(−420.0)	(−2.2)	(+1,719.6)	(+14.0)	(−880.8)	(−5.1)

Source: See Table 8.8

Note: Assigned value for volunteers is $8.74 per hour and is based on the estimate of wages and salaries, fringe benefits, and hours performed by those who receive payment from their congregations.

* Row does not add because of rounding.

NA = Not applicable

TABLE 8.14
TOTAL CONTRIBUTIONS OF CONGREGATIONS TO ACTIVITIES OTHER THAN RELIGIOUS ACTIVITIES, 1986
(In Millions of Dollars)

	All	
	Amount	Percent
Total congregational program expenditures, including assigned value of volunteer time (a)	$27,313.1	100.0
Donations to other organizations and direct assistance	8,351.9	30.6
Program expenditures within the congregation	18,961.2	69.4
Volunteer time by others than clergy and use of facilities and supplies	8,254.8	30.2
Paid program expenditures	10,706.4	39.2
Education	3,994.8	14.6
Clergy	1,820.4	6.7
Paid employees	2,174.4	8.0
Human services/welfare	2,479.2	9.1
Clergy	1,398.0	5.1
Paid employees	1,081.2	4.0
Health	1,610.4	5.9
Clergy	1,340.4	4.9
Paid employees	270.0	1.0
Public/societal benefit	856.8	3.1
Clergy	709.2	2.6
Paid employees	147.6	0.5
Arts and culture	5.8	2.0
Clergy	286.8	1.1
Paid employees	270.0	1.0
International	727.2	2.7
Clergy	555.6	2.0
Paid employees	171.6	0.6
Environment	481.2	1.8
Clergy	382.8	1.4
Paid employees	98.4	0.4

Source: See Table 8.8.

(a) With the exception of donations to other organizations and direct assistance to individuals, other paid program expenditures and volunteers include a prorated share of all current operating expenditures based on hours devoted to activities or use of volunteer time. A small portion of paid program expenditures for specific activities may include assinged values for volunteering by clergy.

TABLE 8.15
SOCIAL AND LEGAL SERVICES SUBSECTOR: CURRENT OPERATING EXPENDITURES, WAGES AND SALARIES, AND EMPLOYMENT, 1977, 1982, 1984, AND 1987
(Amounts in Billions of Dollars Unless Otherwise Stated; Employment in Thousands)

SIC code	Subsector and component	Current operating expenditures (a)		Wages and salaries			Employment		Average annual wages and salaries		
		Amount	Percent	Amount	Percent	Percentage of current operating expenditures (b)	Number	Percent	Amount (actual)	Independent sector =100	Social and legal services =100
	1987	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
81	Legal services	$0.4	1.4	$0.3	2.3	75.0	14.5	1.2	$20,690	131.8	188.9
8321	Individual and family service	7.5	26.4	3.4	26.0	45.3	284.5	23.8	11,951	76.1	109.1
8331	Job training and related services	2.8	9.9	1.5	11.5	53.6	213.1	17.8	7,039	44.8	64.3
8351	Child day care services	2.9	10.2	1.7	13.0	58.6	200.9	16.8	8,462	53.9	77.3
8361	Residential care	6.0	21.1	2.9	22.1	48.3	253.5	21.2	11,440	72.9	104.5
8399	Social services n.e.c.	8.8	31.0	3.3	25.2	37.5	229.7	19.2	14,367	91.5	131.2
81,83	Social and legal services	$28.4	100.0	$13.1	100.0	46.1	1,196.2	100.0	$10,951	69.8	100.0
	Independent sector*	$261.5	NA	$116.0	NA	44.4	7,389.9	NA	$15,697	100.0	NA
	1984										
81	Legal services	$0.4	2.0	$0.3	3.2	75.0	14.5	1.5	$20,690	150.8	217.2
8321	Individual and family service	5.1	25.1	2.3	24.5	45.1	228.1	23.1	10,083	73.5	105.9
8331	Job training and related services	2.0	9.9	1.1	11.7	55.0	176.4	17.9	6,236	45.5	65.5
8351	Child day care services	2.0	9.9	1.2	12.8	60.0	159.7	16.2	7,514	54.8	78.9
8361	Residential care	3.9	19.2	1.9	20.2	48.7	196.0	19.9	9,694	70.7	101.8
8399	Social services n.e.c.	6.9	34.0	2.6	27.7	37.7	212.2	21.5	12,253	89.3	128.6
81,83	Social and legal services	$20.3	100.0	$9.4	100.0	46.3	986.9	100.0	$9,525	69.4	100.0
	Independent sector*	$201.5	NA	$91.60	NA	45.5	6,676.5	NA	$13,719	100.0	NA
	1982										
81	Legal services	$0.4	2.4	$0.3	3.8	75.0	14.5	1.6	$20,690	167.7	244.4
8321	Individual and family service	5.0	29.8	1.9	24.4	38.0	211.1	22.9	9,000	73.0	106.3
8331	Job training and related services	2.2	13.1	0.9	11.5	40.9	171.3	18.6	5,254	42.6	62.1
8351	Child day care services	1.5	8.9	1.0	12.8	66.7	149.7	16.2	6,680	54.2	78.9
8361	Residential care	3.3	19.6	1.5	19.2	45.5	172.4	18.7	8,701	70.5	102.8
8399	Social services n.e.c.	4.4	26.2	2.2	28.2	50.0	202.4	22.0	10,870	88.1	128.4
81,83	Social and legal services	$16.8	100.0	$7.8	100.0	46.4	921.4	100.0	$8,465	68.6	100.0
	Independent sector*	$171.0	NA	$80.7	NA	47.2	6,543.0	NA	$12,334	100.0	NA
	1977										
81	Legal services	$0.2	2.4	$0.2	4.7	100.0	12.4	1.7	$16,129	190.6	268.2
8321	Individual and family service	1.4	16.5	0.7	16.3	50.0	112.4	15.7	6,228	73.6	103.6
8331	Job training and related services	0.9	10.6	0.5	11.6	55.6	129.6	18.1	3,858	45.6	64.2
8351	Child day care services	1.2	14.1	0.7	16.3	58.3	141.3	19.8	4,954	58.6	82.4
8361	Residential care	1.9	22.4	0.9	20.9	47.4	141.5	19.8	6,360	75.2	105.8
8399	Social services n.e.c.	2.9	34.1	1.3	30.2	44.8	177.9	24.9	7,307	86.4	121.5
81,83	Social and legal services	$8.5	100.0	$4.3	100.0	50.6	715.1	100.0	$6,013	71.1	100.0
	Independent sector*	$91.1	NA	$46.7	NA	51.3	5,519.5	NA	$8,461	100.0	NA

Source: See Table 8.4.
Industrial Classification.
n.e.c. = Not elsewhere classified. Social services n.e.c. include organizations such as local United Ways, organizations engaged in social change and neighborhood development and improvement and other social welfare organizations.
* Totals may not add because of rounding.
NA = Not applicable
(a) The difference between total current operating expenditures and wages and salaries are fringe benefits of employees and other current expenditures. Among fringe benefits are health and other types of insurance and contributions to retirement programs paid by employers. Other current expenditures include those for occupancy of the premises, utilities, telephone, postage, office and other supplies, printing, travel, and professional and other services.
(b) Column (3) divided by column (1)*100

TABLE 8.16
SELECTED SERVICE INDUSTRIES BY RELIGIOUS OWNERSHIP OR CONTROL:
NUMBER OF TAXABLE AND TAX-EXEMPT
ESTABLISHMENTS AND RECEIPTS OR REVENUES IN 1982
(In Millions of Dollars)

SIC code	Industry title	Establishments			Receipts or revenues (a)		
		Total	Religious affiliation	Other	Total	Religious affiliation	Other
	All	104,457	9,312	95,145	$49,421.5	$4,692.8	$44,728.7
	Taxable establishments	44,101	767	43,334	20,420.2	120.0	20,300.2
805	Nursing and personal care facilities	11,286	42	11,244	13,157.9	60.8	13,097.1
8051	Skilled nursing care facilities	5,761	18	5,743	8,917.3	41.0	8,876.3
8059	Nursing & personal care facilities n.e.c.	5,525	24	5,501	4,240.6	19.8	4,220.8
808	Outpatient care facilities	5,177	8	5,169	3,626.6	2.9	3,623.7
83	Social services	27,638	717	26,921	3,635.7	56.3	3,579.4
832	Individual & family social service	2,247	85	2,162	328.8	7.2	321.6
833	Job training and vocational rehabilitation services	886	4	882	434.9	5.7	429.2
835	Child day care services	18,086	599	17,487	1,405.7	27.2	1,378.4
836	Residential care	5,327	9	5,318	1,209.4	12.5	1,196.9
839	Social services n.e.c.	1,092	20	1,072	257.0	3.8	253.2
	Tax-exempt establishments	60,356	8,545	51,811	29,001.3	4,572.8	24,428.5
805	Nursing and personal care facilities	3,046	1,158	1,888	4,840.2	2,141.1	2,699.1
8051	Skilled nursing care facilities	1,528	705	823	3,510.2	1,591.2	1,919.1
8059	Nursing & personal care facilities n.e.c.	1,518	453	1,065	1,329.9	550.0	780.0
808	Outpatient care facilities	4,739	145	4,594	4,202.2	69.8	4,132.4
83	Social services	52,571	7,242	45,329	19,958.9	2,361.9	17,597.0
832	Individual & family social service	17,236	1,751	15,485	5,459.6	605.2	4,854.3
833	Job training and vocational rehabilitation services	4,425	132	4,293	2,277.5	51.8	2,225.7
835	Child day care services	12,676	3,345	9,331	1,529.9	335.9	1,194.0
836	Residential care	7,633	1,397	6,236	3,372.8	987.0	2,385.8
839	Social services n.e.c.	10,601	617	9,984	7,319.1	381.9	6,937.1

Source: Authors' estimates prepared from information furnished from the 1982 Census of Service Industries.
SIC = Standard Industrial Classification
n.e.c. = Not elsewhere classified
(a) Receipts used in conjunction with taxable establishments and revenues with those that are tax-exempt. For definition of terms, see the 1982 Census of Service Industries.

TABLE 8.17
PERCENTAGE DISTRIBUTION OF SELECTED SERVICE INDUSTRIES IN 1982
BY RELIGIOUS AFFILIATION
(In Millions of Dollars)

SIC code	Industry title	Establishments				Receipts or revenues (a)			
		Total number	Total	Religious affiliation	Other	Total amount	Total	Religious affiliation	Other
	All	104,457	100.0	8.9	91.1	$49,421.5	100.0	9.5	90.5
	Taxable establishments	44,101	100.0	1.7	98.3	20,420.2	100.0	0.6	99.4
805	Nursing and personal care facilities	11,286	100.0	0.4	99.6	13,157.9	100.0	0.5	99.5
8051	Skilled nursing care facilities	5,761	100.0	0.3	99.7	8,917.3	100.0	0.5	99.5
8059	Nursing and personal care facilities n.e.c.	5,525	100.0	0.4	99.6	4,240.6	100.0	0.5	99.5
808	Outpatient care facilities	5,177	100.0	0.2	99.8	3,626.6	100.0	0.1	99.9
83	Social services	27,638	100.0	2.6	97.4	3,635.7	100.0	1.5	98.5
832	Individual and family social services	2,247	100.0	3.8	96.2	328.8	100.0	2.2	97.8
833	Job training and vocational rehabilitation services	886	100.0	0.5	99.5	434.9	100.0	1.3	98.7
835	Child day care services	18,086	100.0	3.3	96.7	1,405.7	100.0	1.9	98.1
836	Residential care	5,327	100.0	0.2	99.8	1,209.4	100.0	1.0	99.0
839	Social services n.e.c.	1,092	100.0	1.8	98.2	257.0	100.0	1.5	98.5
	Tax exempt establishments	60,356	100.0	14.2	85.8	29,001.3	100.0	15.8	84.2
805	Nursing and personal care facilities	3,046	100.0	38.0	62.0	4,840.2	100.0	44.2	55.8
8051	Skilled nursing care facilities	1,528	100.0	46.1	53.9	3,510.2	100.0	45.3	54.7
8059	Nursing and personal care facilities n.e.c.	1,518	100.0	29.8	70.2	1,329.9	100.0	41.4	58.7
808	Outpatient care facilities	4,739	100.0	3.1	96.9	4202.2	100.0	1.7	98.3
83	Social services	52,571	100.0	13.8	86.2	19,958.9	100.0	11.8	88.2
832	Individual and family social services	17,236	100.0	10.2	89.8	5,459.6	100.0	1.0	88.9
833	Job training and vocational rehabilitation services	4,425	100.0	3.0	97.0	2,277.5	100.0	2.3	97.7
835	Child day care services	12,676	100.0	26.4	73.6	1,529.9	100.0	22.0	78.0
836	Residential care	7,633	100.0	100.0	81.7	3,372.8	100.0	29.3	70.7
839	Social services n.e.c.	10,601	100.0	5.8	94.2	7,319.1	100.0	5.2	94.8

Source: See Table 8.16.

SIC = Standard Industrial Classification
n.e.c. = Not elsewhere classified

(a) Receipts used in conjunction with taxable establishments and revenues with those that are tax-exempt. For definition of terms, see the 1982 Census of Service Industries.

TABLE 8.18
PERCENTAGE DISTRIBUTION OF SELECTED SERVICE INDUSTRIES IN 1982
BY RELIGIOUS AFFILIATION BY TAX STATUS
(In Millions of Dollars)

SIC code	Industry title	Establishments			Receipts or revenues (a)		
		Total	Religious affiliation	Other	Total	Religious affiliation	Other
	Total	104,457	9,312	95,145	$49,421.5	$4,692.8	$44,728.7
		100.0	100.0	100.0	100.0	100.0	100.0
	Taxable establishments	42.2	8.2	45.5	41.3	2.6	45.4
805	Nursing and personal care facilities	10.8	0.5	11.8	26.6	1.3	29.3
8051	Skilled nursing care facilities	5.5	0.2	6.0	18.0	0.9	19.8
8059	Nursing and personal care facilities n.e.c.	5.3	0.3	5.8	8.6	0.4	9.4
808	Outpatient care facilities	5.0	0.1	5.4	7.3	0.1	8.1
83	Social services	26.5	7.7	28.3	7.4	1.2	8.0
832	Individual and family social services	2.2	0.9	2.3	0.7	0.2	0.7
833	Job training and vocational rehabilitation services	0.8	0.0	0.9	0.9	0.1	1.0
835	Child day care services	17.3	6.4	18.4	2.8	0.6	3.1
836	Residential care	5.1	0.1	5.6	2.4	0.3	2.7
839	Social services n.e.c.	1.0	0.2	1.1	0.5	0.1	0.6
	Tax-exempt establishments	57.8	91.8	54.5	58.7	97.4	54.6
805	Nursing and personal care facilities	2.9	12.4	2.0	9.8	45.6	6.0
8051	Skilled nursing care facilities	1.5	7.6	0.9	7.1	33.9	4.3
8059	Nursing and personal care facilities n.e.c.	1.5	4.9	1.1	2.7	11.7	1.7
808	Outpatient care facilities	4.5	1.6	4.8	8.5	1.5	9.2
83	Social services	50.3	77.8	47.6	40.4	50.3	39.3
832	Individual and family social services	16.5	18.8	16.3	11.0	12.9	10.9
833	Job training and vocational rehabilitation services	4.2	1.4	4.5	4.6	1.1	5.0
835	Child day care services	12.1	35.9	9.8	3.1	7.2	2.7
836	Residential care	7.3	82.0	6.6	6.8	21.0	5.3
839	Social services n.e.c.	10.1	6.6	10.5	14.8	8.1	15.5

Source: See Table 8.16.
SIC = Standard Industrial Classification
n.e.c. = Not elsewhere classified
(a) Receipts used in conjunction with taxable establishments and revenues with those that are tax-exempt. For definition of terms, see the 1982 Census of Service Industries.

TABLE 8.19
ARTS AND CULTURE SUBSECTOR: CURRENT OPERATING EXPENDITURES, WAGES AND SALARIES, AND EMPLOYMENT, 1977, 1982, 1984, AND 1987
(In Billions of Dollars, Except Where Otherwise Indicated; Employment in Thousands)

SIC code	Subsector and component	Current operating expenditures (a)		Wages and salaries			Employment		Average annual wages and salaries		
		Amount	Percent	Amount	Percent	Percentage of current operating expenditures (b)	Number	Percent	Amount (actual)	Independent sector = 100	Arts and culture = 100
	1987	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
483	Radio and TV broadcasting	$1.3	25.0	$0.4	20.0	30.8	19.0	15.6	$21,053	134.1	128.1
792	Producers, orchestras, and entertainers	2.1	40.4	0.9	45.0	42.9	54.3	44.6	16,575	105.6	100.9
84	Museums, botanical and zoological gardens	1.8	34.6	0.7	35.0	38.9	48.4	39.8	14,463	92.1	88.0
483,792, 84	Arts and culture	5.2	100.0	2.0	100.0	38.5	121.7	100.0	16,434	104.7	100.0
	Independent sector*	261.5	NA	116.0	NA	44.4	7,389.9	NA	15,697	100.0	NA
	1984										
483	Radio and TV broadcasting	1.0	29.4	0.2	16.7	20.0	11.6	11.8	17,241	125.7	141.1
792	Producers, orchestras, and entertainers	1.1	32.4	0.5	41.7	45.5	44.5	45.3	11,236	81.9	91.9
84	Museums, botanical and zoological gardens	1.3	38.2	0.5	41.7	38.5	42.1	42.9	11,876	86.6	97.2
483,792, 84	Arts and culture	3.4	100.0	1.2	100.0	35.3	98.2	100.0	12,220	89.1	100.0
	Independent sector*	201.5	NA	91.6	NA	45.5	6,676.5	NA	13,719	100.0	NA
	1982										
483	Radio and TV broadcasting	0.8	27.6	0.2	18.2	25.0	11.6	13.0	17,241	139.8	139.6
792	Producers, orchestras, and entertainers	1.1	37.9	0.5	45.5	45.5	41.6	46.7	12,019	97.4	97.4
84	Museums, botanical and zoological gardens	1.0	34.5	0.4	36.4	40.0	35.9	40.3	11,142	90.3	90.2
483,792, 84	Arts and culture	2.9	100.0	1.1	100.0	37.9	89.1	100.0	12,346	100.1	100.0
	Independent sector*	171.0	NA	80.7	NA	47.2	6,543.0	NA	12,334	100.0	NA
	1977										
483	Radio and TV broadcasting	0.5	31.3	0.1	16.7	20.0	9.6	14.6	10,417	123.1	114.1
792	Producers, orchestras, and entertainers	0.6	37.5	0.3	50.0	50.0	27.2	41.4	11,029	130.4	120.8
84	Museums, botanical and zoological gardens	0.5	31.3	0.2	33.3	40.0	28.9	44.0	6,920	81.8	75.8
483,792, 84	Arts and culture	1.6	100.0	0.6	100.0	37.5	65.7	100.0	9,132	107.9	100.0
	Independent sector*	$91.1	NA	$46.7	NA	51.3	5,519.5	NA	$8,461	100.0	NA

Sources: See Table 8.4, and U.S. Department of Commerce (Bureau of the Census), STATISTICAL ABSTRACT OF THE UNITED STATES, various editions.

SIC = Standard Industrial classification.

* Total may not add because of rounding.

NA = Not applicable.

(a) The difference between total current operating expenditures and wages and salaries are fringe benefits of employees and other current expenditures. Among fringe benefits are health and other types of insurance and contributions to retirement programs paid by employers. Other current expenditures include those for occupancy of the premises, utilities, telephone, postage, office and other supplies, printing, travel, and professional and other services.

(b) Column (3) divided by column (1) * 100.

TABLE 8.20
OTHER SUBSECTORS: CURRENT OPERATING EXPENDITURES, WAGES AND SALARIES, AND EMPLOYMENT, 1977, 1982, 1984, AND 1987
(In Billions of Dollars, Except Where Otherwise Indicated; Employment in Thousands)

SIC code	Subsector and component	Current operating expenditures (a)	Wages and salaries		Employment	Average annual wages and salaries	
		Amount	Amount	Percentage of current operating expenditures	Number	Amount (actual)	Independent sector =100
	1987	(1)	(2)	(3)	(4)	(5)	(6)
6372	Foundations	$1.0	$0.4	40.0	22.2	$18,018	114.8
	International activities (b)	(3.1)	(0.1)	(3.2)	(6.5)	(15,385)	(98.0)
864	Civic, social, and fraternal organizations	8.6	3.2	37.2	366.3	8,736	55.7
	Independent sector	261.5	116.0	44.4	7,389.9	15,697	100.0
	1984						
6372	Foundations	0.6	0.3	50.0	17.8	16,854	122.9
	International activities (b)	(2.1)	(0.1)	(4.8)	(6.5)	(15,385)	(112.1)
864	Civic, social, and fraternal organizations	6.7	2.5	37.3	328.3	7,615	55.5
	Independent sector	201.5	91.6	45.5	6,676.5	13,719	100.0
	1982						
6372	Foundations	0.6	0.3	50.0	18.4	16,304	132.2
	International activities (b)	(---)	(---)	(---)	(---)	(---)	(---)
864	Civic, social, and fraternal organizations	5.6	2.1	37.5	305.1	6,883	55.8
	Independent sector	171.0	80.7	47.2	6,543.0	12,334	100.0
	1977						
6372	Foundations	0.4	0.2	50.0	16.4	12,195	144.1
	International activities (b)	(---)	(---)	(---)	(---)	(---)	(---)
864	Civic, social, and fraternal organizations	4.0	1.5	37.5	305.4	4,912	58.1
	Independent sector	$91	$47	51.3	5,519.5	$8,461	100.0

Sources: See Tables 7.8, 7.12, and 8.1.

--- = Not available.

(a) The difference between total current operating expenditures and wages and salaries are fringe benefits of employees and other current expenditures. Among fringe benefits are health and other types of insurance and contributions to retirement programs paid by employers. Other current expenditures include those for occupancy of the premises, utilities, telephone, postage, office and other supplies, printing, travel, and professional and other services.

(b) The parentheses indicate that the estimates are presented for information only and are likely to be included elsewhere within the independent sector.

TABLE 8.21
INDEPENDENT SECTOR: CURRENT OPERATING EXPENDITURES
OF PRIVATE FOUNDATIONS, 1982 AND 1985
(In Millions of Dollars)

Account	1982		1985	
	Amount	Percent	Amount	Percent
Paid personnel	$201	24.0	$273	26.0
Wages and salaries	176	21.0	235	22.3
Compensation of officers	90	10.8	127	12.1
Other wages and salaries	86	10.3	108	10.3
Pension plans and employee benefits	25	3.0	38	3.6
Professional fees	122	14.6	209	19.9
Legal	---	---	37	3.5
Accounting	---	---	24	2.3
Other	---	---	148	14.1
Occupancy (a)	16	1.9	35	3.3
Taxes	154	18.4	220	20.9
Other expenses	344	41.1	315	29.9
Interest	15	1.8	29	2.8
Depreciation and depletion	30	3.6	60	5.7
Travel, conferences and meetings	---	---	20	1.9
Printing and publications	---	---	10	1.0
Other (b)	299	35.7	196	18.6
Total	$837	100.0	$1,052	100.0

Sources: U.S. Department of the Treasury, Internal Revenue Service, SOI BULLETIN, Private Foundations, 1982, Fall 1985, and IRS unpublished materials based on samples of private foundations.

Note: The figures in this table include information for 3,318 nongrant-making-nonoperating foundations in 1982 and the 3,430 in 1985. These groups of foundations are not included as foundations by the Foundation Center.

--- = Not available.

(a) Occupancy includes rents, mortgage interest, real estate taxes, utilities, trash removal, and any other service for occupying office space or other facilities.
(b) Other expenses include such items as telephone, office supplies, postage, and miscellaneous costs.

Notes Table 8.1.

General Note

This table brings together in a single format a substantial amount of financial information for the different principal subsectors comprising the independent sector. The principal subsectors, themselves, are aggregations of their components such as shown in Tables 7.5 and 7.12.

The negative estimates in this table represent an effort to recognize that there are organizations in the independent sector, itself, that both receive and distribute charitable contributions such as general community and other specific fund raisers, religious organizations, and private foundations. The multiple-counting of charitable contributions is reduced to some extent through the insertion in the table of negative estimates. The most detailed estimates of this phenomenon are limited to religious organizations as depicted in the church column for the table. For example, for 1987 it shows that of the 43.6 billion dollars of private contributions to religious organizations, 13.0 billion dollars were forwarded to other independent sectors as well as their distribution among the other sectors. The receipt of charitable contributions by foundations and the distribution of their resources to other components of the independent sector are treated differently than religious organizations since their contributions to other sectors were not spearately identified. The contributions to foundations are entered in the column for payments by the private sector since contributions can be considered as equivalent to voluntary payments. The insertion of a negative amount in the foundation and private contribution cell means that to the sum of the entries in the private contributions column must be added the dollar value of contributions received by foundations that appears in the payments made by the private sector. Correspondingly, the same amount must be subtracted from the latter column.

The distribution of charitable contributions from fund raisers for this table are considered to be made directly from individuals and businesses to recipients without going through intermediaries. For such organizations, this level of activity is represented primarily by their current operating expenditures.

The estimation methodology and sources refer to 1987 since estimates for earlier years employ essentially the same estimation techniques with the exception of religion. Private contributions of 89.4 billion dollars are based primarily on the revised 1987 estimates of the American Association of Fund-Raising Counsel Inc (AAFRC) of 97.8 billion dollars, modified to accord with the analysis of the dimensions of the independent sector. The AAFRC total of 97.8 billion dollars was first reduced by 2.9 billion dollars which was estimated to represent contributions to higher public education which is part of the government and not the independent sector. The Council for Aid to Education, **Voluntary Support of Education 1986-1987** provides sufficient information in the report to permit an allocation of total private contributions to be made between private and public higher educations institutions. Table E, p. 89 of the report places 1986-1987 private contributions to education at 8.5 billion dollars of which approximately two-thirds go to private and one-third to public institutions. A second adjustment to the AAFRC contributions estimate involved substituting an estimate of 43.6 billion dollars for contributions to religious organizations rather than using the AAFRC residual estimate of 44.5 billion dollars. Finally, as shown in Table 8.1, foundation contributions to the various sectors of the independent sector of 5.5 billion dollars was subtracted from private contributions based on data furnished by the Foundation Center and which appear in Foundations Today, 6th Edition, 1989, Table 1, p. 8. The 5.5 billion dollar estimate represents total grants of 6.6 billion dollars less the 1.1 billion dollars of grants made by company-sponsored foundations.

When the specific estimates in the private contributions column are added they only total 86.5 billion dollars rather than the 89.4 billion dollars indicated there. The estimate of the additional 3.8 billion dollars of private contributions to foundations is shown in the column for payments by the private sector. Thus, adding 3.8 billion dollars to the private contributions column and subtracting them from payments by the private sector results in both columns equalling the total shown for those columns.

In addition to revising its estimates of total private contributions, AAFRC also adjusted contributions to specific subsectors such as health, education, etc., by adding an unallocated estimate. In order to maintain consistency with the estimates used for earlier years in Dimensions, the AAFRC individual sector estimates were adjusted by subtracting from the AAFRC total of 97.82 billion dollars for 1987, 3.89 billion dollars for "other" recipients (such as international) and 11.48 billion dollars as being unallocated. The adjusted AAFRC total of 82.45 billion dollars was used as the base to which the AAFRC individual estimates were compared and adjusted to derive the estimates used in table 8.1.

Thus, the education estimate of AAFRC for 1987 of 9.84 billion dollars was divided by the adjusted total of 82.45 billion dollars to derive a percentage distribution of 11.93 percent. Since the "other" sector is not an unallocated sector but was not considered in earlier year Dimension's estimates, for purposes of adjusting for the newly introduced AAFRC unallocated estimate of 11.48 billion dollars the original AAFRC 1987 estimate of 97.82 billion dollars was reduced by 3.89 billion dollars to 93.93 billion dollars. The actual computations in billions of dollars for specific subsectors leading to their insertion in Table 8.1 follow:

Education: 9.84/82.45 (adjusted total) = .1193x93.93 = 11.2,
less 2.9 to public higher education = 8.3 for Education/research

Health: 9.22/82.45 (adjusted total) = .1118x93.93 = 10.5 for Health services.

Human Services: 9.84/82.45 = .1193x93.93 = 11.2 for Social and legal services.

Public/Society Benefit: 2.70/82.45 (adjusted total) = .0327x93.93 = 3.1 for Civic, social and fraternal organizations.

The AAFRC 1987 estimate for Arts, Culture and Humanities of 6.31 billion dollars was maintained.

For health services, the dominant component is hospitals for which the American Hospital Association in its annual editions of Hospital Statistics provides a substantial amount of information on revenues and expenditures. Education/research estimates depend in great part on estimates from the National Center of Education Statistics, The Condition of Education, various editions. For social and legal services, civic, social and fraternal organizations and arts and culture, the estimates for payments from the private and government sectors and other receipts are derived form distribution patterns of revenues for fiscal year 1982 developed by Salamon et al., **Nonprofit Sector Project, Report No. 3**, The Urban Institute. The Foundation Center and the Internal Revenue Service provide information on revenues and expenditures for foundations. All sectors also are dependent on the voluminous data generated by the U.S. Government, especially with respect to wages and salaries by sector.

Modification in estimation methodology for religion was introduced for 1987 estimates. Until the INDEPENDENT SECTOR undertook the task of commissioning and analyzing the findings of a national survey conducted during 1986 and 1987 of activities and finances of religious congregations, estimation work for religious congregations depended on very limited information. Estimates relied upon research papers by Professor Ralph Nelson, "Private Giving in the American Economy, 1960-1972," and by The Interfaith Research Committee on Private Philanthropy and Public Needs, "A Study of Religious Receipts and Expenditures in the United States" both sponsored by the Commission on Private Philanthropy and Public Needs and which appear in Research Papers, Volume I, 1977. Also used to estimate annual activity levels of religious organizations were the estimates of contributors to religious organizations prepared by the AAFRC and published annually in Giving USA. Employment and wage and salary estimates for religious organizations were based on data collected monthly by the U.S. Bureau of Labor Statistics.

Total revenues based on the 1986 estimate derived from a national survey on the activities and finances of religious congregations in the United States. The total revenue estimate for 1986 of 49.6 billion dollars was reduced by 0.3 billion dollars which represented donations from religious denominational organizations, From Belief to Commitment: INDEPENDENT SECTOR, 1988, Table 4.23, page 47. The estimate of 51.4 billion dollars for 1987 was derived by increasing the 1986 estimate by 4.3%, which was the percentage increase for total gifts reported by the Southern Baptist Convention for its reporting member churches, in the Handbook Issue of the Quarterly Review, Southern Baptist Handbook, 1988, page 7. Other revenue components were treated in the same manner as total revenues.

Prior to the 1987 estimate for current operating expenditures for religious organizations, it was assumed that wages and salaries were 42.5 percent of current operating expenditures. The guess was made based on percentages from the 1977 Census of Service Industries for Membership Organizations, except religious (36.5 percent) and that for museums, art galleries, and zoological gardens (43.5 percent). It was noted (see First Edition of Dimensions of the Independent Sector, p. 77) that 42.5 percent estimate used might be 10 to 15 percent too high, in which case the expenditure estimates for sacramental activities would be too low. From the national survey of the activities and finances of religious congregations, it was estimated that wages and salaries were 40.6 percent of current paid operating expenditures and for Religious ministry/education (see From Belief to Commitment, Table 4.25, p. 48). The 1986 estimate of current operating expenditures of 35.7 billion dollars was multiplied by 58.4 percent, the proportion of congregational activities estimated to be associated with religious ministry/education or 20.8 billion dollars. This estimate was increased by 4.7 percent, the 1986 to 1987 percentage change in current operating expenditures, as reported by the Southern Baptist Convention in its Handbook Issue of the Quarterly Review, Southern Baptist Handbook, 1988, p. 7.

For construction and capital improvements, the data furnished by the U.S. Bureau of the Census, Construction Reports, series C 30 was used as they were for earlier years. Approximately one-half of the 2.7 billion dollars for religious building (1.4 billion dollars) was estimated as being for religious ministry and education activities. Its likely from information furnished by the Southern Baptist Convention, that this estimate may be low. In this instance, the "other category, including change in holding of funds" will be too high.

Approximately 25 percent of total congregation revenue of 51.4 billion dollars is estimated to be used in support of health, education, civic, social and fraternal, arts and culture, and international activities.

Somewhat less than 20 percent of private contributions to congregations were assigned to health. Congregations were assigned 20 percent of current operating expenditures of nonprofit private elementary and secondary schools. The Council For Aid to Education in its **Voluntary Support of Education, 1986-1987** Table E, p. 89 indicates 0.2 billion dollars from religious organizations were voluntarily contributed in support of higher education. Also assigned from

congregations to other sectors of the independent sector were 0.2 billion dollars to social services, 0.1 billions dollars to civic, social, and fraternal organizations, 0.1 billion dollars to arts and culture and 0.1 billion dollars to international activities.

APPENDIX A
MEASURING THE SIZE, SCOPE, AND DIMENSIONS OF THE INDEPENDENT SECTOR: A PROGRESS REPORT

The first edition of *Dimensions of the Independent Sector: A Statistical Profile* in 1984 provided a basic formulation to measure the size, scope, and activities of the independent sector in order to show how it fits into American society. Through this process we identified not only the information that was available from various public and private sources, but also the many gaps that existed. Because of these numerous and serious gaps, we had to develop means of providing estimates for the scope and functions of this sector by piecing together data from various discrete surveys. In other areas, we could make no estimates at all because information simply did not exist. At the end of the first edition, we wrote an afterword outlining the major gaps in information that prevented an accurate description of this sector.[1]

This section describes the method used to develop our framework and the sources of information used for making estimates. Then we summarize what progress has been made since 1986 to fill in some of the information gaps on this sector. Finally, we outline the principal gaps that still prevent a complete description of this sector and suggest ways to fill them.

The Format for Measuring the Sector

In undertaking research on measuring the independent sector, we benefited from the work of our predecessors, particularly some of the work commissioned from 1973 to 1975 by the Commission on Private Philanthropy and Public Needs (the Filer Commission). In deriving our more recent estimates, we often replicated the steps and procedures used by some of those scholars. Before we did this work, however, we made an effort to define and distinguish the independent sector from all other nonprofit organizations. We developed a model of the independent sector (see Figure A.1) in order to understand and estimate its different dimensions, such as number of units, amounts of employment, number of volunteers, sources of support, and uses of support.

The framework we developed not only helped us seek out information and identify information gaps, but also provided an overview of the sector. And it allowed us to chart the current state of information available on this sector. The model was designed to develop a way to measure the functions and activities of the independent sector within the context of American society and economy. For example, by comparing the number of institutions, the employment, the sources and uses of support, and the output of this sector, we could begin to look at the other sectors of the American society and to distinguish the unique features of the independent sector. Until we produced our profile, attempts to describe this sector in those terms had been fragmentary. We knew our profile would be incomplete because of information gaps, but the model at least enabled us to pinpoint the gaps and provide goals for future information collection in both government and private surveys.

Information Sources for Estimating the Size and Scope of the Independent Sector

In estimating the size and scope of the independent sector, we used various public and private sources. We defined the overall dimensions as employment (both paid and volunteer), wages and salaries, number of institutions, and national income originating from this sector. We also developed a chart of accounts, including the total sources of support for the sector and the total uses of support. Finally, we further broke

APPENDIX A - FIGURE A.1
AN ILLUSTRATION OF SOME OF THE ELEMENTS ASSOCIATED WITH THE INDEPENDENT SECTOR

ACTIVITIES		OUTPUT		RECEIPTS		EXPENDITURES	
		Indicators		Cash			
Treating patients e.g. admissions, laboratory tests	Equal to or trans-formed into:	o Number of examinations	Financed (made possible, validated) by flow of funds from such sources as:	o Charitable contributions - Individual gifts - Individual bequests - Corporations - Foundations - Government	Pay for use of resources in such areas as:	o Labor - Paid - Volunteer	In order to support such activities as:
o Publishing news-letters, e.g. infor-mation gathering, writing articles		o Circulation volume				o Goods and services	
o Giving per-formances, e.g. rehearsals, con-structing scenery		o Number of performances, attendance				o Space	
o Conducting museum tours, e.g. learning about the ex-hibits, preparing materials for audiences		o Number of visitors		o Fees for service - Individuals - Corporations - Government		o Interest	
		o Number of food packages distributed		o Capital Account - Return on capital - Disinvestment		o Investment	
		Users of Output					
		o Consumers		o Borrowers			
		o Business		In-kind receipts			
o Distributing food packages, e.g. soliciting dona-tions, assembling packages		o Government		o Volunteers (time)			
				o Other - real estate, products, artwork			

Activites ---> Output ---> Receipts ---> Expenditures ---> Activities ---> Output ---> Receipts ---> Expenditures --->

down these accounts to view the dimensions of each subsector within the independent sector: health services; education and research; religious organizations; social and legal services; civic, and fraternal organizations; arts and culture; foundations and international activities.

Employment and Wages and Salaries

In developing our estimates for the size of the independent sector from available research and government surveys, we found it best to start with employment, because wages and salaries constitute approximately half of the expenditures of nonprofit organizations.

On the basis of the 1983 employment study conducted by Gabriel Rudney and Murray Weitzman and sponsored by the Program on Non-Profit Organizations at Yale University,[2] we were able to construct an employment series for the independent sector. Rudney and Weitzman targeted 29 Standard Industrial Classification industries located in the service-producing segment of the private sector (as distinguished from the goods-producing segment) which contained nonprofit entities. There

APPENDIX A -- TABLE A.1
EMPLOYMENT ESTIMATES, 1982 AND 1977: SELECTED COMPARISONS OF INFORMATION FROM THE CENSUS OF SERVICE INDUSTRIES (CSI) AND RUDNEY AND WEITZMAN

SIC		1982			1977		
		Rudney and Weitzman	CSI	Percentage column (2) divided by column (1) x 100	Rudney and Weitzman	CIS	Percentag column (4) divided by column (5) x 100
		(000s) (1)	(000s) (2)	(000s) (3)	(000s) (4)	(000s) (5)	(000s) (6)
805,8,9	Selected health services	459.1	476.2	96.4%	337.6	333.0	101.4%
805	Nursing and personal care facilities	255.5	283.2	90.2	206.4	201.8	102.3
83	Social services	959.2	903.9	105.3	702.8	676.5	103.9
832	Individual family services	220.7	244.0	90 4	112.4	167.4	67.1
835	Child day-care services	163.2	135.3	120.7	141.3	102.4	137.9
864	Civic, social, and fraternal organizations	301.6	295.8	102.0	305.4	255.9	119.4
	Total for industries in both 1982 and 1977 censuses	1,928.2	1,867.9	103.2%	1,515.4	1,427.6	106.2%

Sources: Rudney and Weitzman, "Significance of Employment and Earnings in the Philanthropic Sector, 1972-1982," and NON-PROFIT SERVICES ORGANIZATIONS: 1982, assembled by National Center for Charitable Statistics.

SIC = Standard Industrial Classification

are undoubtedly some independent sector organizations in other Standard Industrial Classification industries which were not included in the study; for example, animal humane societies are in the category (SIC 869) of membership organizations, not elsewhere classified, and there are undoubtedly independent sector organizations in manufacturing (printing and publishing) and in retail trade (Goodwill Industry shops). As data become available, researchers should not overlook employment in such industries in trying for complete coverage of the independent sector. Of the 29 identified industries with a not-for-profit presence, nine that used the terminology in the Rudney and Weitzman study were not considered here for the purpose of measuring the independent sector because they were not charitable organizations in the 501(c)(3) or (c)4 codes for tax-exempt organizations. The employment estimates from 1972 to 1982 were then compared with the 1982 Census of Service Industries data or with estimates in areas of agreement, as shown on Table A.1. When the data from the 1987 Census of Service Industries become available, we intend to repeat this comparison.

Between 1977 and 1982, the Census of Service Industries recorded a 30.8 percent increase in parts of the independent sector that were included in both censuses. For social services as a whole, which account for about half of all sector employment, Rudney and Weitzman estimated a 36.5 percent increase during the same period, compared with the 33.6 percent estimated by the Census of Service Industries. Within the so-

cial service area, however, the two sources gave widely conflicting estimates. For example, for child day care services, Rudney and Weitzman estimated a 15.5 percent increase in the independent sector component, compared with the 32.1 percent increase reported by the Census of Service Industries. And for individual family services, Rudney and Weitzman estimated a 96.2 percent increase, whereas the Census of Service Industries reported an increase of 45.8 percent.

Social and legal services are an important part of the independent sector, but this segment has been particularly difficult to estimate because the Bureau of Labor Statistics and the Bureau of the Census include different components. The procedure used to estimate independent sector employment for social services appears adequate so long as the proportions between the for-profit and the not-for-profit sectors change very little. For lack of more recent data, we have continued to use the findings of the Nonprofit Sector Project of The Urban Institute to help fill the information gap in social and legal services, particularly with respect to their finances.

The prospect for reducing the gap in employment information has brightened because the question on employment planned for the 1990 Census has been expanded to include nonprofit organizations. Previously, Americans were asked whether they worked for a public or private agency or organization. In the 1990 Census, Americans will be asked whether they work for a public, a for-profit, or a nonprofit agency or charitable organization. As a result of having this question on the 1990 Census for the first time, a figure for total employment in the nonprofit sector will become available.

Another limitation in examining the nonprofit sector is the Standard Industrial Classification itself, which does not show the diversity of the independent sector. For example, a substantial proportion of the social service organizations are coded under "not elsewhere classified." In 1987, the National Center for Charitable Statistics, a program of the INDEPENDENT SECTOR, completed its project to develop a national classification system for all nonprofit organizations, the National Taxonomy of Exempt Entities. NCCS will complete its classification of 950,000 organizations provided by the Statistics of Income Division of the Internal Revenue Service which has agreed to use this system to classify its national samples of foundations and nonprofit, charitable organizations. If this system should prove to be more effective than the one currently employed, efforts will be made to participate in the major revisions of the Standard Industrial Classification code planned to go into effect in the early 1990s.

The Census of Service Industries, which is conducted every five years by the Bureau of the Census, is another basic source of information for the sector. The 1987 Census of Service Industries was not available to update our estimates for this edition. Between censuses, data on employment and wages and salaries are updated by using (1) the Bureau of Labor Statistics information pertaining to employees on nonagricultural payrolls by industry, which is collected monthly; and (2) the information on employment and wages and salaries estimated from the Bureau of Labor Statistics Employment Security 202 programs, which are associated with unemployment insurance activities. Where Bureau of Labor Statistics lack detail, we have used data from the County Business Patterns series produced by the Bureau of the Census; a drawback of these data, however, is the time lag between the time of collection and the time of publication.

Once we established employment, we used data from the Income Accounts prepared by the Bureau of Economic Analysis of the U.S. Department of Commerce to prepare estimates of employee compensation that include fringe benefits and to relate the independent sector to the rest of the U.S. economy.

Finally, volunteer time represents about two-

thirds of paid employment and about 40 percent of total employment in the independent sector. We used the 1981, 1985, and 1988 Gallup surveys on volunteers commissioned by INDEPENDENT SECTOR to estimate the number of hours volunteered, the number of full-time equivalent employees that those volunteers represented, and the value of volunteer time.

Although we were able to estimate the number of volunteers and the value of their time for the total independent sector prior to 1984, we were not able to provide these figures for the subsector. In 1985 and 1988, we replicated and expanded the Gallup surveys on volunteers to redress some of the gaps in that 1981 surveys. We retained the broad outlines of the earlier survey, but asked respondents for more detail *about th*eir specific activities and type of organization--nonprofit, for-profit, or government--for which they worked. With the findings from this survey, we were able to estimate more accurately the value of volunteer time for each sector of the economy and the number of hours and the value of volunteer time for each subsector of the independent sector. These estimates allow us to add the value of contributed time of volunteers to the current National Income Accounts.

Number of Institutions

Another way to determine the size of the independent sector is to estimate the number of institutions in the sector. Besides the Census of Service Industries, which includes only organizations that have at least one paid employee, the Internal Revenue Service has two major data bases: the cumulative master file of tax-exempt organizations and the file of organizations that are required by law to submit the 990 tax form for tax-exempt organizations. One problem with estimating the total number of tax-exempt organizations is that organizations with less than $25,000 in revenues do not have to file. Another problem is that the Internal Revenue Service only rarely weeds the organizations that have gone out of existence from its cumulative master file. Estimates of the numbers of nonprofit organizations that do not have to apply for tax exemption range from a few hundred thousand to several million. Although these organizations do not significantly change the overall financial estimates of the sector, not counting them greatly understates the activity of this sector. Without accurate records, estimating the growth or decline of the sector in terms of numbers of institutions is very difficult.

Religious organizations do not have to file for tax exemption. Although some do, blanket exemptions can be given to cover all churches of a single denomination. This is also true for other nonprofits such as the Boy Scouts, which can file one exemption to cover several thousand Boy Scout organizations. We relied on the *Yearbook of American and Canadian Churches*, published annually by the National Council of Churches of Christ in the U.S., and other surveys to account for the number of churches. We reported the Internal Revenue Service numbers on tax-exempt organizations, but also tried to double-check these numbers against the Census of Service Industries figures and the organizations reported in the County Business Patterns series.

Financial Information

To develop the finances of the sector, we used a combination of sources including the American Association Fund-Raising Counsel Trust for Philanthropy for total giving, the Conference Board for corporate contributions, and the Council for Aid to Education and the National Center for Education Statistics for education, the American Hospital Association for hospitals, and the Census of Service Industries for many of the remaining subsectors. We built financial information where possible from the various industry surveys by the Standard Industrial Classification code using estimates from the Census of Service Industries, the Bureau of Labor Statistics, and the National Income Accounts. For human services, we used data from the Nonprofit Sector Project of The Urban Institute. Basically, our accounts included

estimates for compensation of employees (wages and salaries and fringe benefits), endowments, and other expenditures.

In 1983-84, the Internal Revenue Service through its Statistics of Income Division renewed its program for collecting annual samples of private foundations and tax-exempt organizations. (The last Statistics of Income samples had been collected and analyzed in 1974-75.) These Statistics of Income samples are rigorously verified by organizations and foundations and thus can provide an accurate picture of the financial condition of foundations and tax-exempt organizations over time. These samples also provide the first information on assets of the independent sector, apart from those of religious organizations, since 1975.

In 1984, the Center for Charitable Statistics protested to the Internal Revenue Service about the inaccurate coding of information for the tax-exempt organization file of all organizations filing the 990 or 990PF forms. After the Statistics of Income Division conducted a study of the coding of forms for the 990 file and found exceptionally high error rates, the Internal Revenue Service agreed to change and correct its current system. Master tapes will not be available for public use until the new system is in place.

Because these Statistics of Income samples exist for the years 1982, 1983, and 1985, we have been able in this third edition of *Dimensions* to have another check on the total sources and uses of funds for the sector. We have also been able to estimate the assets of the sector. Because these samples will continue annually and with the 1986 sample currently being conducted, we will, for the first time, have some longitudinal financial data on both nonprofit, charitable organizations, and all of the 501(c) organizations. These data will improve the accuracy of the estimates of the size, scope, and financial trends of this sector.

From all these sources, we have been able to draw up a balance sheet for the sector estimating the total sources of support from dues and charges, private contributions, endowments, other income, government support, and volunteer time. On the expenditure side, we derived estimates for the cost of labor and other expenditures. As more years in the new Statistics of Income samples series become available, and as they are classified according to the NCCS taxonomy by subsector, we will be able to estimate total expenditures for wages and salaries, administrative costs, fund-raising costs, program expenditures, and other operating expenditures, which will give us a much better view of the operations of this sector.

Individual contributions as a source of support have received considerable attention. A new biennial series of surveys has been established by the INDEPENDENT SECTOR. The first in the series conducted by The Gallup Organization in 1988 examined both how much Americans give and volunteer and why they give and volunteer. Such surveys, if conducted biennially, will allow researchers to measure the size of giving, to assess the motivations for giving, and to learn to what organizations gifts are given. It also will allow organizations like the American Association of Fund-Raising Counsel Trust for Philanthropy to more precisely determine the amount of contributions by area of activity. These surveys also are helpful in developing more precise estimates on private contributions for these statistical profiles. The matching of these surveys on giving with the institutional data in the Statistics of Income samples will enable us to check on both the distribution and the use of contributions by nonprofit organizations.

Continuing Gaps in Information

Although data collection has greatly improved since the first publication of *Dimensions* in 1984, many gaps in information remain. Some of these gaps can be addressed by slightly revising current federal collections, but others call for new collections of information.

Employment data for nonprofit organizations could be produced routinely by using Treasury Form 941 for income withholding and payments for the Social Security programs.[3] Since 1984, all nonprofit organizations have been required to cover their employees under the Social Security program, so the gaps in coverage of nonprofit organizations in different sectors have been closed. Employment data on the independent sector could be obtained regularly by matching the employer identification number from Form 941 with the organizations on the master file of tax-exempt organizations. Further merging of employment data could be accomplished by joining the employment data with the 990 tax forms for tax-exempt organizations. If these changes were implemented, profiles of tax-exempt organizations by subsector could become routinely available, greatly enlarging the amount of information available to researchers.

Although the Internal Revenue Service collects the 990 tax forms from nonprofits with more than $25,000 in revenue, it only reports total assets and revenues. An effort needs to be made to increase this reporting to include the total sources of revenue and expenditures by line item. This information, if merged with employment data, would begin to provide some universal financial data on nonprofit organizations.

In addition to the need for information on employment by organization, there is a need for timely information on the personal characteristics and occupations of people employed in the independent sector. Such timely information could be readily obtained if the Bureau of Labor Statistics and the Bureau of the Census were to agree to carry a code for nonprofit, rather than simply private and public, organizations in the Current Population Survey and other surveys. This information would allow us to monitor the percentage of professional, managerial, and nonprofessional jobs provided by the independent sector. Data on these occupations, coupled with information on occupations of volunteers, would permit us to improve our description of the functions and activities provided by this sector. Such information will become valuable following the 1990 Census of Population, but only after a predictable lapse of some two years. In the future, representations need to be made to the two responsible Bureaus to follow the lead of the 1990 Census of Population to carry a nonprofit code for organizations or agencies of employment on follow up surveys.

More research is needed on all forms of corporate contributions. The research conducted by The Conference Board on forms of corporate assistance other than money and donations of equipment and products should be expanded. National surveys on corporate contributions beyond the top 500 corporations should be carried out regularly. Furthermore, a survey of the size, scope, and type of corporate contributions beyond those reported on corporate tax returns as contributions needs to be done to give us a better estimate of the scope of corporate activity in the nonprofit sector. Until such studies are conducted, corporate contributions and corporate activity in the sector will remain understated.

Industry studies are needed at regular intervals to fully describe the independent sector where regular data are not available. The recent survey of the finances and activities of religious organizations commissioned by the INDEPENDENT SECTOR and conducted by The Gallup Organization (1988) was the first attempt since the last such survey was conducted in 1972 for the Filer Commission. However, such surveys need to be repeated at least every three to four years in order to build reliable trend line data. Other subsectors that need more regular industry studies are arts and cultural organizations and organizations involved in international activities.

Finally, as some of these ground-breaking surveys are completed, it is important to evaluate what kinds of information need to be regularly collected for this sector, how often different kinds of information need to be collected in

order to adequately describe this sector. As the description of this sector becomes more precise, we need to explore what major national accounts need to be revised, such as the National Income Accounts, to fully account for the activities of the independent sector of American society. Once the NCCS national classification system has been implemented in 1990, INDEPENDENT SECTOR plans to convene a group of scholars to develop a long-range agenda for the collection of critical information needed on the sector by both federal agencies and private organizations. Such an agenda is needed to put in place a more permanent information base from which to chart and describe this sector in the decades ahead.

APPENDIX A--Notes

[1]Hodgkinson and Weitzman. *Dimensions of the Independent Sector: A Statistical Profile*. Washington, D.C.: INDEPENDENT SECTOR, 1984.

[2]Rudney and Weitzman. "Significance of Employment and Earnings in the Philanthropic Sector, 1972-1982," *Working Paper 77*. New Haven: Program on Non-Profit Organizations, Yale University, 1983.

[3]Weitzman. "Federal Statistical Data Sources and the Program for the National Center for Charitable Statistics." Washington, D.C.: INDEPENDENT SECTOR, January 1984.

APPENDIX A--References

American Association of Fund-Raising Counsel Trust for Philanthropy. *Giving USA: Annual Report 1989*. New York: American Association of Fund-Raising Counsel Trust for Philanthropy, 1989.

American Hospital Association. *Hospital Statistics:* Various editions. Chicago: American Hospital Association.

Commission and Chief Counsel. Internal Revenue Service. *Annual Report*. Various editions. Washington, D.C.: Government Printing Office.

Commission on Private Philanthropy and Public Needs. *Giving in America: Toward a Stronger Voluntary Sector*. Washington, D.C.: Commission on Private Philanthropy and Public Needs, 1975.

Executive Office of the President, Council of Economic Advisers. *Economic Report of the President, 1989*. Various editions. Washington, D.C.: Government Printing Office.

_____. Office of Budget and Management. *Standard Industrial Classification Manual*. Washington, D.C.: Government Printing Office.

The Foundation Center. *The Foundation Directory, 12th Edition*. New York: The Foundation Center, 1989.

The Gallup Organization, Inc. *Americans Volunteer 1981*. Washington, D.C.: INDEPENDENT SECTOR, 1982.

_____. *Americans Volunteer 1985*. Washington, D.C.: INDEPENDENT SECTOR, 1986.

Hodgkinson, Virginia Ann, and Weitzman, Murray S. *Dimensions of the Independent Sector: A Statistical Profile*. Washington, D.C.: INDEPENDENT SECTOR, 1984 and 1986.

Hodgkinson, Virginia A., Weitzman, Murray S., and The Gallup Organization. *Giving and Volunteering in the United States*. Washington, D.C.: INDEPENDENT SECTOR, 1988.

Hodgkinson, Virginia A., Weitzman, Murray W., and Kirsch, Arthur D. *From Belief to Commitment: The Activities and Finances of Religious Congregations in the United States*. National sur-

vey conducted by The Gallup Organization. Washington, D.C.: INDEPENDENT SECTOR, 1988.

Jacquet, Constant H., Jr., ed. *Yearbook of American and Canadian Churches*. Various editions. National Council of Churches of Christ in the U.S. Nashville: Abingdon Press.

Non-Profit Service Organizations: 1982. As assembled by the National Center for Charitable Statistics. Washington, D.C.: NCCS, 1985.

Research Papers. Sponsored by the Commission on Private Philanthropy and Public Needs. 5 Vols. Washington, D.C.: U.S. Department of the Treasury, 1977.

Rudney, Gabriel. "A Quantitative Profile of the Non-Profit Sector." *Working Paper 40*. New Haven: Program on Non-Profit Organizations, Yale University, 1981.

Rudney, Gabriel, and Weitzman, Murray. "Significance of Employment and Earnings in the Philanthropic Sector, 1972-1982," *Working Paper No. 77*. New Haven: Program on Non-Profit Organizations, Yale University, 1983.

Salamon, Lester M., Musselwhite, James G., Jr., and De Vita, Carol J. "Patterns in Public Service: Government and the Nonprofit Sector in the American Welfare State," in *Working Papers*. Washington, D.C.: INDEPENDENT SECTOR and United Way Institute, 1986.

Salamon, Lester M., and Abramson, Alan J. *The Nonprofit Sector Project, Progress Report No. 3*. Washington, D.C.: The Urban Institute Press, September 1983.

Smith, Hayden W. *A Profile of Corporate Contributions*. New York: Council for Financial Aid to Education, 1983.

Troy, Kathryn. *Annual Survey of Corporate Contributions*. 1982 Edition. New York: The Conference Board, 1982.

U.S. Department of Commerce, Bureau of the Census. *Current Population Reports, Series P-60, No. 137*.

_____. *Statistical Abstract of the United States,*. Various editions. Washington, D.C.: Government Printing Office.

_____. *Tax-Exempt Service Organizations*. 1977 Census of Service Industries. Washington, D.C.: Government Printing Office, 1979.

_____. *1982 Census of Service Industries*. Washington, D.C.: Government Printing Office, 1984.

U.S. Department of Commerce, Bureau of Economic Analysis. *Survey of Current Business*. Various issues, but particularly the July issue. Washington, D.C.: Government Printing Office.

U.S.,. Department of Education. National Center for Education Statistics. *The Condition of Education*. Various editions. Washington, D.C.: Government Printing Office.

U.S. Department of Labor. Bureau of Labor Statistics. *Employment and Earnings*. Various issues. Washington, D.C.: Government Printing Office.

_____. "Labor Force Statistics Derived from the Current Population Survey: A Data Book," Vol. 1. *Bulletin 2096*. September 1982.

U.S. Department of Labor, Manpower Administration. "Americans Volunteer," *Manpower/Automation Research Monograph No. 1*, 1969, Washington,D.C.: Government Printing Office, 1969.

Weitzman, Murray. "Measuring the Number, Hours Spent and a Dollar Value of Volunteer Activity of Americans." *Working Papers*. Washington, D.C.: INDEPENDENT SECTOR, 1983.

Wolozin, Harold. "The Value of Volunteer Services in the United States." *ACTION*. Pamphlet No. 3530.4. Washington, D.C.: Government Printing office, 1976.

APPENDIX B
GLOSSARY

Some of these definitions have been taken from other publications, including the "Glossary of Philanthropic Terms" in the Council of Foundations' *Corporate Philanthropy* (1982) and the U.S. Bureau of the Census' *Statistical Abstract of the United States 1985* and *Social Indicators III*. Many of the definitions from these publications have been revised to reflect their specific relationship to the independent sector. Other definitions of specific terms used to describe the functions of activities of this sector, such as the "assigned value for volunteer time," have been written by the authors.

Assigned Value for volunteer time. The monetary value of volunteer time calculated as the total number of hours formally volunteered to organizations in a year multiplied by the hourly wage for nonagricultural workers for that year, as published in the *Economic Report of the President*, and increased by 12 percent to estimate the value of fringe benefits. Assigning a dollar value to volunteer time permits a comparison of the value of volunteer employment with the value of paid employment in the independent sector and other sectors of the economy. *See also* **Volunteer.**

Average. A single number of value that is often used to represent the "typical value" of a group of numbers. It is regarded as a measure of "location" or "central tendency" of a group of numbers.

The *arithmetic mean* is the type of average used most frequently. It is derived by summing the values of individual items in a particular group and dividing the total by the number of items. The arithmetic mean is often referred to as simply the "mean" or "average."

The *median* of a group of numbers is the number or value that falls in the middle of a group when each item in the group is ranked according to size (from lowest to highest or vice versa); the median generally has the same number of items above it as below it. If there is an even number of items in the group, the median is taken to be the average of the two middle items.

Per capita (or per person) quantities. A per capita figure represents an average computed for every person in a specified group (or population). It is derived by taking the total of an item (such as income, taxes, or retail sales) and dividing it by the number of persons in the specified population.

Average annual percentage change. A figure computed by using a *compound interest formula*. This formula assumes that the rate of change is constant throughout a specified compounding period (one year for average annual rates of change). The formula is similar to the one used to compute the balance of a savings account that earns compound interest. According to this formula, at the end of a compounding period the amount of accrued change (e.g., employment or bank interest) is added to the amount that existed at the beginning of the period. As a result, over time (e.g., with each year or quarter), the same rate of change is applied to an ever larger figure.

Assets. Financial holdings of a foundation that may provide some or all of its grant-making income through investments. *See also* **Endowment.**

Charitable contribution. A gift to a charitable cause that is allowed as a deduction from taxable income by the Internal Revenue Service. Both individual taxpayers and corporations can deduct contributions for charitable causes from their income tax.

Community foundation. A public charity supported by combined funds contributed by individuals, foundations, nonprofit institutions, and corporations. A community foundation's

giving is limited almost exclusively to a specific locale, such as a city, a county or counties, or a state. Although such a foundation seeks funds to be held as an endowment, with the income used to make grants, the foundation accepts funds from donors who authorize principal to be used to make grants, in whole or in part. Donors may designate specific charitable agencies or provide that grants be made for charitable purposes at the discretion of the foundation of the foundation's public board. Many community foundations also permit donors to advise them as to the agencies and activities to be considered for grants.

Constant-dollar estimates. A computation that removes the effects of price changes from statistical series reported in dollar terms. Constant-dollar series are derived by dividing current-dollar estimates by appropriate price indexes, such as the Consumer Price Index, or by the various implicit price deflators for the gross national product. The result is a series as it would presumably exist if prices remained the same throughout the period as in the base year--in other words, as if the dollar had constant purchasing power. Any changes in such a series would reflect only changes in the real (physical) volume of output. *See also* **Current dollars.**

Corporate contributions. A general term referring to charitable contributions by a corporation. The term is usually used to describe cash contributions only but may also include other items, such as the value of loaned executives, products, and services.

Corporate foundation. A private philanthropic organization set up and funded by a corporation. A corporate foundation is governed by a board that may include members of the corporation board and contributions committee, or other staff members, and representatives of the community. Although corporate foundations are subject to the same rules and regulations as other private foundations, many do not have substantial assets of their own but depend on funds paid by the corporation to the foundation each year.

Corporate social responsibility program. A philanthropic program operated within a corporation. The program may be managed through a department of its own or through a community affairs (or similar) department. Grant-making policy is usually determined by a contributions committee.

Current dollars. The dollar amounts that reflect the value of the dollar at the time of it use. *See also* **Constant dollars.**

Durable goods. Goods that have an average life of at least three years. Automobiles, boats, furniture, and household appliances account for most expenditures for durable goods. Because expenditures for durable goods are generally postponable, they are the most volatile component of consumer expenditures.

Employment. *See* **Labor force.**

Endowment. Stocks, bonds, property, and funds given permanently to a foundation, or hospital or school so that it may produce its own income for grant-making purposes.

Form 990. The annual tax return that private foundations (including corporate foundations) and other tax-exempt organizations with revenue of more than $25,000 must file with the Internal Revenue Service. A similar form is also filed with the appropriate state offices. This tax return includes information about the organization's assets, income, operating expenses, contributions, paid staff and salaries, names and addresses of persons to contact, and program areas. Private foundations file Form 990-PF.

Foundation. A nongovernmental, nonprofit organization with funds and a program managed by its own trustees and directors, established to further social, educational, religious, or charitable activities by making grants. A private foundation receives its funds from, and is sub-

ject to control by, an individual, family, corporation, or other group consisting of a limited number of members. In contrast, a community foundation receives its funds from multiple public sources and is classified by the Internal Revenue Service as a public charity.

Full-time equivalent volunteers. A figure derived from an estimation procedure used to transform total hours formally volunteered to organizations into a figure equivalent to the value of full-time paid employment. The total number of these volunteer hours for a particular year is divided by 1,700 hours (which is a reasonable approximation of actual hours worked by a full-time worker during a year). (Such a figure allows for comparison between the contributions of volunteers and paid employees in the independent sector and other sectors of the economy.) *See also* **Volunteer.**

Gross national product (GNP). The total national output of final goods and services valued at market prices. *See also* **National Income.**

Independent sector. The portion of the economy that includes all 501)(c)(3) and (c)(4) tax-exempt organizations as defined by the Internal Revenue Service; all religious institutions, such as churches and synagogues; all social responsibility programs of corporations; and all persons who give time and money to serve charitable purposes. The independent sector is also referred to as the voluntary sector, the nonprofit sector, or the third sector. *See also* **Section 501(c)(3) organizations**, and **Section 501(c)(4) organizations**.

Index numbers. A measure of difference or change, usually expressed as a percentage, relating one quantity (the variable) of a specified kind to another quantity of the same kind. Index numbers are widely used to express changes in prices over periods of time but may also be used to express differences between related subjects for a single point in time.

To compute a price index, a base year or period is selected. The base year price of the commodity or service is then designated as the base or reference price to which the prices for other years or periods are related. Many price indexes use the year 1982 as the base year; in tables, this is shown as "1982 = 100." A method of expressing the price relationship is:

$$\frac{\text{Price of a set of one or more items for related year}}{\text{Price of the same set of items for base year}}$$

The result multiplied by 100 provides the index number. When 100 is subtracted from the index number, the result equals the percentage change in price from the base year.

Labor Force. The civilian labor force is the sum of employed and unemployed civilian workers. The total labor force is the sum of the civilian labor force and the Armed Forces. Employed persons are all persons 16 years of age and older in the civilian noninstitutional population who, during the reference week, worked at all as paid employees or in their own business or profession or on their own farm, or who worked 15 hours or more as unpaid workers in an enterprise operated by a family member. For the purposes of this profile, the full-time equivalent employment of volunteers has been added to the traditional definition of the labor force. Also included are workers who were not working but who had jobs or businesses from which they were temporarily absent because of illness, vacation, bad weather, labor-management dispute, or personal reasons, whether or not they were paid for the time off or were seeking other jobs. Each employed person is counted only once. Workers holding more than one job are counted in the job at which they worked the most hours during the reference week.

Full-time workers are those who were employed 35 hours or more during the reference week. Part-time workers are those who were employed less than 35 hours during the reference week. Year-round, full-time workers are those who worked 35 hours or more per week for 50 to 52 weeks (including paid vacation) during a specified year. Part-year (or seasonal) workers are workers whose employ-

ment is intermittent or restricted to certain seasons of the year.

National income. The earnings of the private sector plus compensation (wages and salaries and fringe benefits) earned by government employees during a specified period of time. Earnings are recorded in the forms in which they are received, and they include taxes on those earnings. Earnings in the private sector consist of compensation of employees, profits of corporate and incorporated enterprises, net interest, and rental income of persons. National income is a component of the gross national product (GNP), which expresses in dollars the market value of final goods and services produced in the nation's economy within a specified period of time. National income is less than GNP mainly because it does not include capital consumption (depreciation) allowances and indirect business taxes.

Noncash (in-kind) contribution. An individual or corporate contribution of goods or commodities as distinguished from money. Noncash contributions from individuals can include such items as clothing, art works, food, furniture, and appliances. Noncash contributions from corporations may also take a variety of forms, such as donation of used office furniture or equipment; access to the company's computer to keep mailing lists or financial records; and donation of printing services, office space, or professional services of employees. Although noncash contributions from individuals are tax-deductible, noncash contributions from corporations generally are not. *See also* **Corporate contributions.**

Nondurable goods. Goods that have an average life of less than three years. Food, beverages, clothing, shoes, and gasoline are predominant among the nondurable goods category.

Nonprofit. A term describing the Internal Revenue Service's designation of an organization whose income is not used for the benefit or private gain of stockholders, directors, or any other persons with an interest in the company. A nonprofit organization's income is used to support its operations. Such organizations are defined under the 501(c) section of the federal tax code. Nonprofit organizations that are included in the definition of the independent sector are those nonprofit, tax-exempt organizations that are included in the 501(c)(3) and 501(c)(4) sections of the code. *See also* **Section 501(c)(3),** and **Section 501(c)(4).**

Operating foundation. A private foundation that, although lacking general public support, devotes most of its earnings and assets directly to the conduct of its tax-exempt purposes (for example, operating a museum or home for the aged) rather than making grants to other organizations for these purposes.

Payout requirement. The Internal Revenue Code requirement that all private foundations, including corporate foundations, pay out annually in grants and contributions the equivalent of 5 percent of the value of their investment assets.

Percentage of pretax net income. The percentage of income, before calculation of income taxes, that a corporation earmarks for philanthropic use. (Percentages based on domestic income and worldwide income differ greatly for some corporations.) This is the most common measurement used in analyzing corporate giving. It is also used by many companies to establish a contributions goal. *See also* **Pretax net income.**

Personal consumption expenditures. Expenditures for goods and services purchased by individuals; operating expenses of nonprofit institutions; the value of food, fuel, clothing, rent of dwellings; and financial services received in-kind by individuals; and net purchases of used goods. All private purchases of dwellings are classified as gross private domestic investment.

Personal consumption expenditures, per capita. Total personal consumption expenditures

divided by the appropriate population base. Per capita components of personal consumption expenditures are derived in the same way.

Personal Income. The income received by persons from all sources. It is the sum of wage and salary disbursement, other labor income, proprietors' income, rental income of persons, dividends, personal interest income, and transfer payments, less personal contributions for social insurance. Per capital personal income is total personal income divided by the appropriate population base.

Public charity. Charitable organizations so designated under Section 501(c)(3) by the Internal Revenue Service qualify as public charities, private operating foundations, or private foundations. A public charity that is identified by the IRS as "not a private foundation" (as defined in Section 509) normally receives a substantial part of its income, directly or indirectly, from the general public or from government. The public support must be fairly broad, not limited to a few individuals or families.

Pretax net income. A corporation's annual net income, before it has paid taxes. The Internal Revenue Service allows corporations to deduct up to 10 percent of the corporation's taxable income as contributions to charitable organizations, and to carry forward such contributions in excess of 10 percent over a five-year period. Corporations do not usually release information on their taxable income, however, and data collected by groups such as the Conference Board are based on income before calculation of income taxes. Taxable income and income before taxes may be similar or very different, depending on the industry and the corporation's tax structure.

Section 501(c)(3). The Internal Revenue Code section that defines tax-exempt organizations organized and operated exclusively for religious, charitable, scientific, literary, educational, or similar purposes. Many foundations restrict their grant-making to 501(c)(3) organizations. Contributions to 501(c)(3) organizations are deductible as charitable donations for federal income tax purposes. These organization make up part of the universe of the independent sector.

Section 501(c)(4). The Internal Revenue Code section that defines tax-exempt organizations organized to operate as civic leagues, social welfare organizations, and local associations of employees. They are included in the universe of the independent sector.

Standard Industrial Classification. The classification system and definition of industries in accordance with the composition of the economy as developed by the federal government and published in the *Standard Industrial Classification Manual*. Although this classification is designed to cover all economic activity in the U.S. economy, government statistical collections emanating from this classification system do not distinguish between private, nonprofit organizations and private, for-profit organizations.

Tax-exempt. A classification granted by the Internal Revenue Service to qualified nonprofit organizations which frees them from the requirement to pay taxes on their income. Private foundations, including endowed company foundations, are tax-exempt; however, they must pay a 1 percent excise tax on net investment income. All 501(c)(3) and (c)(4) organizations are tax-exempt.

Volunteer. A person who gives time to help others for no monetary pay. Formal volunteering is defined as giving a specified amount of time to organizations such as hospitals, churches, or schools. Informal volunteering may be distinguished from formal volunteering in two ways: (1) The person who contributes time informally does not necessarily work through an organization; such informal volunteering can include helping an elderly neighbor or baking a cake for a local Girl Scout troop. (2) If the volunteer contributes time to an organization, it is done on an informal basis rather than with a regular commitment, such as working at a hospi-

tal for three hours each week.

In order to estimate the total number of people 14 years of age or older or 18 years of age or older who volunteered time in any one year, the percentage of that population who reported doing volunteer work is multiplied by the civilian, noninstitutional population for persons 14 years of age or older or 18 years of age or older, as reported by the U.S. Bureau of the Census for the appropriate period. Both formal and informal volunteer hours are used in these calculations. *See also* **Assigned value for volunteer time, Full-time equivalent volunteers** and **Volunteer hours**.

Volunteer hours. The average number of hours per week volunteered and the total number of hours volunteered by the population in a particular year.

To calculate the average hours volunteered per week, the volunteer hours are estimated by using information on volunteering reported for the most recent time period in a particular survey, such as three months or one week, by activity area such as health or religion. These hours are then totaled and multiplied by the percentage of persons in the population in that period who reported volunteering in that area.

Total volunteer hours are calculated by multiplying the percentage of the population volunteering in each of the activity areas specified in the Gallup surveys (health, education, etc.) by the average volunteer hours worked in each of the areas. Then all the figures for these areas are summed to get the total number of hours per time period. If the particular time period is three months, these totals would then be multiplied by 4 in order to arrive at the total hours volunteered in a particular year. *See also* **Volunteer.**

INDEX

The numbers accompanying the subject headings refer to the statistical tables in the profile. **Independent sector** is not used as a separate heading since it appears on most tables throughout this report.

Annual funds, independent sector
Assets, 2.8
Assigned value of volunteers, 2.3, 2.4, 2.5, 3.5
Current operating expenditures, 2.6, 2.7, 2.10, 8.4, 8.5
Per capita operating expenditures, 1.7
Sources of funds, 2.1, 2.4, 2.8, 2.9, 2.11, 2.12, 8.1, 8.2
Use of support, including funds, 2.2, 2.5, 2.8, 2.9, 8.1, 8.2
Total, 2.1, 2.2, 2.4, 2.5, 2.8, 2.9, 2.11, 2.12, 8.1

Arts and cultural organizations
Annual funds, 8.1, 8.2, 8.3
Components, 7.12, 8.4, 8.5, 8.19
Contributions to, 3.4, 8.1, 8.2
Current operating expenditures, 2.6, 2.7, 8.4, 8.5, 8.9
Employment, 2.6, 2.7, 7.4, 7.5, 7.8, 7.9, 8.19
Volunteers, 2.7, 7.6
Wages and salaries, 2.6, 2.7, 7.12, 8.19

Assets
See **Annual Funds,** and **Foundations.**

Bequests
See **Contributions.**

Botanical and zoological gardens
See **Arts and cultural organizations, components.**

Business
CEO's, 6.9, 6.10
Contributions, 3.2, 3.5, 3.6, 6.1, 6.2, 6.3, 6.4, 6.5, 6.6, 6.7, 6.8, 6.12, 6.13
Distribution of contributions, 6.11
Employment, 1.5, 1.10, 7.1, 7.3
National income, 1.4, 1.10,
Number, 1.1, 6.2 6.3, 6.4, 6.8, 6.12, 6.13, 6.14
Pretax net income, contributions as a percentage of, 6.1, 6.2, 6.3, 6.4, 6.5, 6.8
Volunteers, 1.4, 1.6, 1.10, 2.3, 3.5, 7.6, 7.7
Wages and salaries, 1.6, 1.10

Characteristics of individual givers
See **Contributions.**

Characteristics of volunteers
See **Volunteers.**

Child day care services
See **Social and legal services, components.**

Churches
See **Religious institutions.**

Civic, social, and fraternal organizations
Annual funds, 8.1, 8.2, 8.3
Contributions to, 3.4, 8.1, 8.2
Current operating expenditures, 2.6, 2.7, 8.4, 8.5, 8.20
Employment, 2.6, 2.7, 7.4, 7.5, 7.8, 7.9, 8.20
Volunteers, 2.7, 7.6
Wages and Salaries, 2.6, 2.7, 7.12, 8.20

Colleges and universities
See **Education and research, components.**

Community foundations
See **Foundations.**

Construction and capital improvements
See **Annual funds.**

Contributions
Attitudes toward giving, and charities, 4.24, 4.25, 4.26, 4.27, 4.29, 4.32, 4.35
Bequests, 3.2
Characteristics of individual giving, 4.4, 4.5, 4.6, 4.9, 4.10, 4.11, 4.12, 4.18, 4.19, 4.25, 4.26, 4.27
Corporate, 3.2
Distribution of, 3.2, 3.4, 3.6, 4.2, 4.6, 4.9, 4.10, 4.11, 8.1
Foundations, 3.2

Household income, 4.1, 4.4, 4.5, 4.6, 4.7, 4.8, 4.10, 4.11
Individuals, 3.2, 3.3, 4.1
International, 4.33, 4.34, 4.35
National income, 3.1
Per capita, 3.1, 3.2
Personal income, 3.3
Regional, 4.30, 4.32
Total, 2.1, 2.4, 2.9, 2.11, 2.12, 3.1, 3.2

Corporate contributions
See **Business.**

Corporate foundations
See **Business, and Foundations.**

Correspondence schools
See **Education and research, components.**

Current operating expenditures
Assigned value of volunteers, 2.7
Independent sector, 2.6, 2.7, 2.8, 2.10, 2.11, 2.12, 8.4, 8.5
Nonprofit organizations, 1.7, 1.8, 1.9
Per capita, 1.7, 1.8

Dues, fees, and charges
See **Annual funds.**

Earnings from work
See **Wages and salaries.**

Education and research
Annual funds, 8.1, 8.2, 8.3
Assets (schools), 2.7
Components, 7.12, 8.4, 8.5, 8.6
Contributions to, 3.4, 8.1, 8.2
Current operating procedures, 2.6, 2.7, 8.4, 8.5, 8.6
Employment, 2.6, 2.7, 7.4, 7.5, 7.8, 7.9, 8.6
Volunteers, 2.7, 7.6
Wages and salaries, 2.6, 2.7, 7.12, 8.6

Elementary schools
See **Education and research, components.**

Employment
Business, 1.5, 1.10, 7.1, 7.3
Full-time, 1.5
Government, 1.5, 1.10, 7.1, 7.3
Independent sector, 1.5, 1.10, 7.1, 7.2, 7.3, 7.4, 7.5, 7.8, 7.9, 7.10, 7.11, 7.12
Nonprofit organizations, 1.5, 1.10, 7.1, 7.2, 7.10, 7.11, 7.12
Part-time, 1.5
Race and sex, 7.3
Total, 1.5, 1.10, 7.1
Volunteers, 1.5, 7.6

Endowment
See **Annual funds,** and **foundations.**

For-profit sector or organizations
See **Business.**

Foundations
Administrative expenses, 8.21
Annual funds, 8.1, 8.2, 8.3
Assets, 2.8, 5.1, 5.2, 5.3, 5.4, 5.5, 5.6, 5.11, 5.12
Current operating expenditures, 2.6, 8.4, 8.5, 8.20
Distribution of grants, 5.7, 5.8, 5.9, 5.10
Employment, 2.6, 7.4, 7.5, 7.8, 7.9, 8.20
Gifts received, 5.1, 5.2, 5.3, 5.4
Grants made, 5.1, 5.2, 5.3, 5.4, 5.6
Number, 5.1, 5.2, 5.3, 5.4, 5.5
Payout, 5.1, 5.2, 5.3, 5.4
Type of foundations, 5.4
Wages and salaries, 2.6, 2.7, 7.12, 8.20

Government
Contributions to, 3.6
Employment, 1.5, 1.10, 7.1, 7.3
National income, 1.4, 1.10
Number, 1.1
Support to independent sector, 2.1, 2.4, 2.9, 8.1, 8.2
Volunteers, 1.4, 1.6, 1.10, 2.3, 3.5, 7.6, 7.7
Wages and salaries, 1.6, 1.10

Health services
Annual funds, 8.1, 8.2, 8.3, 8.16, 8.17, 8.18, 8.19
Assets (hospitals), 2.7
Components, 7.12, 8.4, 8.5, 8.16, 8.17, 8.18, 8.19

Contributions to, 3.4, 8.1, 8.2
Current operating expenditures, 2.6, 2.7, 8.4, 8.5
Employment, 2.6, 2.7, 7.4, 7.5, 7.8, 7.9, 8.5
Volunteers, 2.7, 7.6
Wages and salaries, 2.6, 2.7, 7.12, 8.5

Hospitals
See **Health services, components.**

Household income
See **Contributions.**

Independent foundations
See **Foundations.**

Individual and family services
See **Social and legal services, components.**

Individual giving
See **Contributions.**

International activities
Annual funds, 8.1, 8.2, 8.3
Contributions to, 8.1, 8.2
Current operating expenditures, 2.6, 2.7, 8.4, 8.5, 8.20
Employment, 2.6, 2.7, 7.4, 7.5, 7.8, 7.9, 8.20
Wages and salaries, 2.6, 2.7, 7.12, 8.20

Job training and related services
See **Social and legal services, components.**

Legal services
See **Social and legal services, components.**

Libraries
See **Education and research, components.**

Museums
See **Arts and cultural organizations, components.**

National income
Assigned value of volunteers, 1.4, 1.10
Business, 1.4, 1.10
Government, 1.4, 1.10
Independent sector, 1.4, 1.10
Non-Profit organizations, 1.4, 1.10
Total, 1.4, 1.10

Nonprofit organizations
Assigned value of volunteer time, 1.4, 3.5
Contributions to, 3.1, 3.6
Current operating expenditures, 1.7, 1.8, 3.1
Employment, 1.5, 1.10, 6.1, 7.1, 7.2, 7.3, 7.12
Gross national product, 1.9
National income, 1.4
Number, 1.1, 1.2
Per capita current operating expenditures, 1.7, 1.8, 3.1
Personal consumption expenditures, 1.9
Services, 1.9
Type, 1.2, 7.2, 7.11
Volunteers, 1.5, 1.8, 1.10, 2.3, 3.5, 7.6
Wages and salaries, 1.6, 7.10, 7.11

Nursing and personal care facilities
See **Health services, components.**

Operating foundations
See **Foundations.**

Orchestras
See **Arts and cultural organizations, components.**

Other, including holding of funds
See **Annual funds.**

Other receipts
See **Annual funds.**

Outpatient and allied care
See **Health services, components.**

Payments, private sector
See **Annual funds .**

Personal income
See **Contributions.**

Private sector
See **Business, Foundations, and Nonprofit organizations.**

Producers, orchestras, and entertainers
See **Arts and cultural organizations, components.**

Religious institutions (churches, synagogues, etc.), and organizations
Activities of, 8.8, 8.10, 8.13, 8.14, 8.16, 8.17, 8.18, 8.19
Annual funds, 8.1, 8.2, 8.3, 8.11, 8.16, 8.17
Contributions to, 3.4, 8.1, 8.2, 8.11, 8.14
Current operating expenditures, 2.6, 2.7, 8.4, 8.5, 8.7, 8.12, 8.13
Employment, 2.6, 2.7, 7.4, 7.5, 7.8, 7.9, 8.7, 8.9, 8.10
Number of churches and synagogues, 1.1, 1.3
Volunteers, 2.7, 7.6, 8.9, 8.10
Wages and salaries, 2.6, 2.7, 7.12, 8.7

Radio and TV broadcasting
See **Arts and cultural organizations, components.**

Research organizations
See **Education and research, components.**

Residential care
See **Social and legal services, components.**

Schools
See **Education and research, components.**

Secondary schools
See **Education and research, components.**

Social and legal services
Annual funds, 8.1, 8.2, 8.3, 8.16, 8.17, 8.18, 8.19
Components, 7.12, 8.4, 8.5, 8.15
Contributions to, 3.4, 8.1, 8.2
Current operating expenditures, 2.6, 2.7, 8.4, 8.5, 8.15
Employment, 2.6, 2.7, 7.4, 7.5, 7 8, 7.9, 8.15
Number, 8.16, 8.17, 8.18, 8.19
Volunteers, 2.7, 7.6
Wages and salaries, 2.6, 2.7, 7.12, 8.15

Volunteers
Activity areas, 4.3, 7.7
Annual funds (assigned value), 2.3, 2.4,
Assigned value of volunteer time, 1.4, 1.5, 1.6, 1.10, 2.7, 4.13
Attitudes toward volunteering, 4.22, 4.23, 4.28, 4.32
Business, 1.4, 1.5, 1.6, 1.10, 2.3, 3.5, 7.6, 7.7
Characteristics of, 4.4, 4.5, 4.6, 4.17, 4.18, 4.23, 4.28
Contributions to charity, 4.4, 4.5, 4.15
Current operating expenditures (assigned value), 2.7
Distribution of, 3.5, 4.3, 4.6, 4.14, 7.6, 7.7
Employment (full-time equivalent), 1.5, 2.3, 4.13, 7.6, 7.7
Government, 1.4, 1.5, 1.6, 1.10, 2.3, 3.5, 7.6, 7.7
Hours, 4.1, 4.4, 4.5, 4.6, 4.14
Independent sector, 1.4, 1.5, 1.6, 1.10, 2.3, 2.4, 3.5, 7.6, 7.7
National income (assigned value), 1.4, 1.10
Nonprofit organizations, 1.4, 1.5, 1.6, 1.10, 3.5, 7.6, 7.7
Number in population, 4.4, 4.5, 4.13, 4.16
Reasons for volunteering, 4.18, 4.20, 4.21
Regional, 4.31, 4.32
Wages and salaries, 1.6, 2.7

Wages and salaries
Assigned value for volunteers, 1.6, 1.10, 2.7
Business, 1.6, 1.10
Government, 1.6, 1.10
Independent Sector, 1.6, 1.10, 2.6, 2.7, 7.10, 7.11, 7.12
Nonprofit organizations, 1.6, 1.10, 7.10, 7.11
Total, 1.6, 1.10, 2.6, 2.7, 7.10, 7.12

INDEPENDENT
SECTOR
1828 L Street, N.W.
Washington, DC 20036
(202) 223-8100